

**ACCOUNTING EMOTIONAL INTELLIGENCE AND
PROFESSIONAL SURVIVAL : AN EMPIRICAL
EVIDENCE FROM BOOKKEEPERS IN THE
NORTHEASTERN OF THAILAND**

**BY
MUJARIN KAEWYONG**

**A dissertation submitted in partial fulfillment of the requirements for
the degree of Doctor of Philosophy in Accounting
at Mahasarakham University
December 2014**

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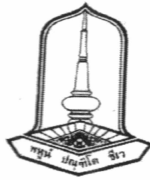
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The examining committee has unanimously approved this dissertation, submitted by Miss Mujarin Kaewyong, as a partial fulfillment of the requirements for the Doctor of Philosophy degree in Accounting at Maharakham University.

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ABSTRACT

Emotional intelligence (EI) is very important for bookkeepers. Bookkeepers should develop EI in accounting to interact with people while performing his or her job to improve accounting practice efficiency in areas including decision-making, judgment, leadership, and client relations, as well as the integrity to gather and maintain accurate financial records for delivering superior service in gaining a competitive advantage, professional success, and professional survival. Thus, this research attempts to integrate the key components of emotional intelligence in a new model. The main purpose of this research is to examine the effects of accounting emotional intelligence on professional survival of bookkeepers in the Northeastern of Thailand. Moreover, this research tests the effects of accounting emotional intelligence on the following variables have also been investigated: accounting judgment, accounting practice efficiency, accounting professionalism, professional success, and professional survival. Furthermore, accounting well-roundedness, professional training, accounting experience, environmental learning, stakeholder expectation are also investigated as the antecedents of accounting emotional intelligence. In addition, this research intends to explore the moderating effect of environmental pressure factors on the relationships between antecedent and each dimension of accounting emotional intelligence.

The theory of successful intelligence and the social cognitive theory are used to explain the relationship of the variables in this research. Bookkeepers in the Northeastern of Thailand were selected as the sample. The questionnaire is used as an instrument for data collection and the bookkeepers is the key informant. Data were



collected from 219 bookkeepers in the Northeastern of Thailand. The effective response rate was approximately 14.74%. The Ordinary Least Squares (OLS) regression analysis is a method for testing the hypotheses.

The results reveal that three in five dimensions of accounting emotional intelligence (including self-awareness orientation, self-motivation focus, and social skills concern) have a significant positive association with accounting judgment, accounting practice efficiency, accounting professionalism, professional success, and professional survival, while empathy mindfulness only has a significant positive influence on professional success. Moreover, accounting judgment and accounting professionalism have a significant positive impact on accounting practice efficiency. In addition, accounting judgment, and accounting professionalism have a significant positive effect on professional success. Furthermore, professional success significantly positive influences on professional survival. The influence of five antecedents on each dimension of accounting emotional intelligence reveals that accounting well-roundedness has a significant positive relationship to all dimensions of accounting emotional intelligence, while professional training has a significant positive relationship on self-regulation commitment, self-motivation focus, empathy mindfulness, and social skills concern. Also, environmental learning has a positively impact on empathy mindfulness. Likewise, stakeholder expectation has a significant positive influence on self-awareness orientation, self-regulation commitment, self-motivation focus, and social skills concern. Lastly, environmental pressure has a positive moderate effect on the relationship between accounting well-roundedness, self-motivation focus, empathy mindfulness, and social skills concern. The suggestion of this research with the conclusions is highlighted as well.



CONTENT

CHAPTER	PAGE
I INTRODUCTION	1
Overview	1
Purposes of the Research	5
Research Questions	6
Scope of the Research	6
Organization of the Dissertation	9
II LITERATURE REVIEW AND CONCEPTUAL FRAMEWORK	10
Theoretical Foundations	11
Relevant Literature Review and Research Hypotheses Development	14
The Effects of Accounting Emotional Intelligence on Its Consequences	34
Summary	67
III RESEARCH METHODS	73
Sample Selection and Data Collection Procedure	73
Measurements	80
Methods	85
Statistical Techniques	88
Summary	92
IV RESULTS AND DISCUSSION	102
Respondent Characteristics and Descriptive Statistics	102
Hypothesis Testing and Results	106
Summary	132



CHAPTER	PAGE
V CONCLUSION	141
Theoretical and Managerial Contributions	152
Limitations and Future Research Directions	155
Summary	156
BIBLIOGRAPHY	158
APPENDICES	186
APPENDICES A Number of population and sample bookkeepers in the Northeastern of Thailand classified by province	187
APPENDICES B Non-Response Bias Tests	189
APPENDICES C Respondent Characteristics	191
APPENDICES D The Original Items	194
APPENDICES E Item Factor Loadings and Reliability Analyses in Pre-Test	200
APPENDICES F The Results of Basic Assumptions Testing	205
APPENDICES G Cover Letter and Questionnaire: English Version	209
APPENDICES H Cover Letters and Questionnaire: Thai Version	221
APPENDICES I Letters to Experts	234
VITA	237



LIST OF TABLE

TABLE		PAGE
1	The summary of definitions and dimensions of emotional intelligence (EI)	19
2	Summary of Key Literature Reviews on Accounting Emotional Intelligence	21
3	Summary of Hypothesized Relationships	68
4	The Details of Questionnaire Mailing	79
5	The Results of the Measure Validation of Pilot Test Sample (N= 30)	87
6	The Definitions and Operational Variables of Constructs	93
7	Descriptive Statistics and Correlation Matrix of Accounting Emotional Intelligence and all Constructs	105
8	Correlation Matrix of Effects of Accounting Emotional Intelligence on Its Consequences	108
9	The Results of the Regression Analysis for Effects of Each Dimension of Accounting Emotional Intelligence on Its Consequences	109
10	Descriptive Statistics and Correlation Matrix of Accounting Judgment, Accounting Practice Efficiency, and Accounting Professionalism on Professional Success, and Professional Survival	116
11	The Results of the Regression Analysis for Effects of Accounting Judgment, Accounting Practice Efficiency, and Accounting Professionalism on Professional Success, and Professional Survival	117
12	Correlation Matrix of Effects of Five Antecedent Variables on Each Dimension of Accounting Emotional Intelligence	121
13	The Results of the Regression Analysis for Effects of Accounting Well-roundedness, Professional Training, Accounting Experience, Environmental Learning, and Stakeholder Expectation on Each Dimension of Accounting Emotional Intelligence	122



TABLE**PAGE**

14	Correlation Matrix of Effects of Five Antecedent of Accounting Emotional intelligence on the Each Dimensions of Accounting Emotional Intelligence and Moderating Role of Environmental Pressure	127
15	Results of Environmental Pressure on the Antecedents and Accounting Emotional Intelligence	129
16	The Summary of Results of Hypothesis Testing	134
17	The Summary of Results in All Hypothesis Testing	145



LIST OF FIGURE

FIGURE	PAGE
1 Conceptual Model of Accounting Emotional Intelligence and Professional Survival: An Empirical Evidence from Bookkeepers in the Northeastern of Thailand	16
2 The Effects of Accounting Emotional Intelligence on Accounting Judgment, Accounting Practice Efficiency, and Accounting Professionalism	34
3 The Effects among Accounting Judgment, Accounting Practice Efficiency, Accounting Professionalism and Professional Success	48
4 The Effects between Professional Success and Professional Survival	52
5 The Effects of Antecedents on Accounting Emotional Intelligence	54
6 The Moderating Effects of Environmental Pressure	63
7 The Effects of Accounting Emotional Intelligence on Its Consequences	107
8 The Effects of the Outcomes of Accounting Emotional Intelligence on the Accounting Outcomes	115
9 The Effects of Antecedents of Accounting Emotional Intelligence on Each Dimension of Accounting Emotional Intelligence	119
10 The Effect of Five Antecedent Variables on Each Dimension of Accounting Emotional Intelligence and Moderating Role of Environmental Pressure	126
11 The Results of All Hypotheses Testing of the Conceptual Model	151



CHAPTER I

INTRODUCTION

Overview

Individuals with a high intelligence quotient (IQ) alone do not always succeed in life, if the person does not understand himself, others, or the context of society. From the study of Mayer and Salovey (1997) found that IQ can predict success in learning and working by only 20 percent, but another 80 percent in creating a happy and successful life is emotional intelligence. Salovey and Mayer (1990) defined that emotional intelligence (EI) as the ability to monitor one's own and others' feelings and emotions, to discriminate among them and to use this information to guide one's thinking and actions. Moreover, EI also refers to the ability to perceive correctly; evaluate and express emotions; the ability to reach out and know emotion; and the ability to emotions control to promote emotional and intellectual growth (Mayer and Salovey, 1997). Also, Goleman (1995) noted that EI is playing an important factor as an indicator of success in the profession and in life more than IQ. Also, emotional intelligence affects the work environment of individuals (Goleman, 1998b). Moreover, EI also affects the effectiveness of the organization.

Goleman (1998b) divided EI into categories that are: personal competence (self-management) and social competence (the building and maintaining relationships). EI is important and affects success in life and career success more than the IQ. Consistent with Feist and Barron (1996) found that the ability of social and EI is more important than IQ by four times, to be successful in their work and reputation. Therefore, individuals who succeed in life have to have both, IQ and EI. Weisinger (1998) has set the main functions to be able to develop a good rapport with others (Interpersonal emotional intelligence) by the development of good communication skills, being a good person, and helping others to save him. Weisinger believed that to use EI to enhance the performance of the work, it is necessary to recognize, interpret and express the emotions accurately with the ability to use the emotion themselves, or of other associates who are learning as well as to understand the emotions and feelings



that exist, include the need to control, overcome emotion, and generate behavior in a positive way.

The accounting profession or accountant is an occupation that very important to business, because accountants prepare the financial information of the business. That information represents the financial position and results of operations of the business. This allows for an executive or business owner to implement control, plan for the financials, and operational plan effectively. Currently there are changes in the social and business environment, the growth of technology, and in intense competition (Isa and Thye, 2006). The organization must adapt to perform better, be effectively able to compete with other organizations, and make the firm survive. The employee is a key factor in the operation of the organization to make the business succeed and survive. In addition, executives must have information to support a decision in the planning of operations, which is the financial report coming from an accountant or bookkeeper. The bookkeeper is known to be an employee of an organization who is responsible for the collecting, record keeping and preparing financial reports.

Accounting profession has been recognized that is a key role for the business success (Shafer et al., 2002). Currently, bookkeepers play a major role in the management of the executive in the organization. The bookkeepers provide important financial information for management used in the process of decision-making. Which bookkeepers would be operated by an accounting professionalism, accounting professionalism is important for managers, employers and stakeholders, which who are the users of accounting information (Usurelu et al., 2010). Bookkeepers are one category of accounting profession that provides accounting information efficiency (Henklang and Ussahawanitchakit, 2013).

The performance of bookkeepers has influenced businesses and society. If businesses and socially unacceptable performance of bookkeepers, it may affect the success and survival in the accounting profession. In order to succeed and survive in the profession, it requires knowledge, abilities and skills. Moreover, accounting professionals may require more skills other than only technical accounting skills. The research suggests that besides technical skills, other abilities, such as communication, exchanging information, problem-solving, critical thinking, negotiation, and relation management are equally important in job success and



professional success (Apostolou et al., 2001). Accounting professionals look to grow and advance in their profession. Still, they need to have strong technical skills. However, they need to have soft skills that increasingly consist of interpersonal skills (communication skills, conflict resolution, personal effectiveness, negotiation), written, verbal, and presentation capabilities (Beard et al., 2008) or otherwise known as “emotional intelligence (EI).”

EI is very important for accounting professionals because a bookkeeper must have interaction with people while performing his or her tasks (Akers and Porter, 2003; Stalker, 2008). Bookkeepers must be able to interact with customers to sell their services and to communicate, coordinate, and exchange information with the government, nongovernment officers, and others with whom the bookkeepers have to contend as part of the task. Accordingly, bookkeepers who do not have the skills to build strong relationships may feel uncomfortable with daily responsibilities and may have less satisfaction with the job. Consistent with Goleman (1998b), it was found that the bookkeepers with good writing skills and verbal communication had higher job satisfaction than bookkeepers who had poor skills. This affected the performance results, success in work, and careers. Bookkeepers, who lack EI skills, such as interpersonal skills, conflict resolution skills, and stress management skills, found that the effectiveness of their accounting practice might decrease.

Accounting emotional intelligence is a bookkeeper with the ability to recognize, to understand feelings, emotions and needs of you and others, the ability to manage one's own emotions, and the capacity differentiate the emotions that arise. As well as learning to use emotions to enhance thinking and decision making, and behavior to suit the situation faced. And build relationships with others appropriately (Goleman, 1998b; Mayer and Salovey, 1997; Mayer et al., 2000; Salovey and Mayer, 1990). Accounting emotional intelligence is a range of competencies, non-cognitive competences, and skills that affect an individual's ability to succeed in life and careers, in dealing with environmental pressures and demands (Bar-On, 2002). EI is a set of essential skills of personal improvement that employers value (Bay and McKeage, 2006). EI skills play an important role in organizational life that may allow bookkeepers to improve performance in areas that include decision-making, leadership, and client relations management, including having the integrity to the collection and storage of



financial records are correct. EI is vital for accounting judgment, accounting practice efficiency, and successful occupations (Akers and Porter, 2003; Matherly et al., 2005; Esmond-Kiger et al., 2006; Liu et al., 2010).

In previous research, a debate that EI skills and non-technical aspects are related to the occupation of an accounting professional is relatively new. There is little research conducted on the EI skills of accountants which are sometimes known as “interpersonal skills” (Akers and Porter, 2003; AICPA, 2008), “generic skills” (Ballantine and McCourt-Larres, 2009), or “soft skills” (AICPA, 2008; Leone, 2008). One study found that 20 percent of the success in a career and life was attributable to intelligence such as the capacities to reason, understand, and learn. The remaining 80 percent of success in their career was due to the ability to realize oneself and interact with others (Kirch et al., 2001). Goleman (1998b) suggests IQ alone does not determine who succeeds and who fails, but EI is a significant factor. Therefore, bookkeepers should develop EI in accounting to interact with people while performing his or her task to improve accounting practice efficiency in areas including decision-making, judgment, leadership, and client relations including the integrity to gather and maintain accurate financial records for delivering superior service in gaining a competitive advantage, professional success, and professional survival.

This research is intended to provide a clearer understanding of the relationships between accounting emotional intelligence and professional survival via accounting judgment, accounting practice efficiency, accounting professionalism, and professional success. This research provides three contributions to the literature of accounting emotional intelligence. Firstly, this research proposes five dimensions of accounting emotional intelligence (self-awareness orientation, self-regulation commitment, self-motivation focus, empathy mindfulness, and social skills concern) for theoretical and practical investigation. Secondly, this research provides a second contribution by advancing the literature via categorizing many antecedents and consequences of accounting emotional intelligence; and it develops a model to test the relationships. Accounting emotional intelligence is examined in terms of a quantitative variable by the collected data from the bookkeepers in the Northeastern of Thailand, while most of the past research proposed the conceptual relationships. Finally, it proposes the concepts of the theory of successful intelligence and social cognitive theory, which are adopted to



explain the impact of internal and external factors on accounting emotional intelligence, leading to professional survival in the single model, as previous reviews of accounting emotional intelligence literature failed to clearly explain the antecedents and the consequences.

Purposes of the Research

The key purpose of this research is to examine the relationships among accounting emotional intelligence (self-awareness orientation, self-regulation commitment, self-motivation focus, empathy mindfulness, and social skills concern), and professional survival. The specific research objectives are as follows:

1. To investigate the relationships among each dimension of accounting emotional intelligence (self-awareness orientation, self-regulation commitment, self-motivation focus, empathy mindfulness, and social skills concern), accounting judgment, accounting practice efficiency, accounting professionalism, professional success, and professional survival,
2. To inspect the relationships among accounting judgment, accounting professionalism, and accounting practice efficiency,
3. To examine the relationships among accounting judgment, accounting practice efficiency, accounting professionalism, and professional success,
4. To explore the relationships among professional success, and professional survival,
5. To study the relationships among accounting well-roundedness, professional training, accounting experience, environmental learning, stakeholder expectation and each dimension of accounting emotional intelligence, and
6. To test the moderating effect of environmental pressure that has influences on the relationships among accounting well-roundedness, professional training, accounting experience, environmental learning, stakeholder expectation and each dimension of accounting emotional intelligence.



Research Questions

The key research question of this research is how accounting emotional intelligence (self-awareness orientation, self-regulation commitment, self-motivation focus, empathy mindfulness, and social skills concern) has an effect on professional survival. Also, the specific research questions are presented as follows:

1. How does each dimension of accounting emotional intelligence (self-awareness orientation, self-regulation commitment, self-motivation focus, empathy mindfulness, and social skills concern) have an influence on accounting judgment, accounting practice efficiency, accounting professionalism, professional success, and professional survival?
2. How do accounting judgment and accounting professionalism have an influence on accounting practice efficiency?
3. How does accounting judgment, accounting practice efficiency, accounting professionalism have an influence on professional success?
4. How does professional success have an influence on professional survival?
5. How do accounting well-roundedness, professional training, accounting experience, environmental learning, and stakeholder expectation have an influence on each dimension of accounting emotional intelligence?
6. How does environmental pressure moderate the relationships among accounting well-roundedness, professional training, accounting experience, environmental learning, stakeholder expectation and each dimension of accounting emotional intelligence?

Scope of the Research

There are two theories explaining the accounting phenomena in the research, including the theory of successful intelligence and the social cognitive theory. All theorizations are illustrated in the relationships among five dimensions of accounting emotional intelligence, its antecedents, its consequences, and its moderator constructs in the next chapter. Moreover, this research proposes theory interaction to describe the



relationships of each variable to examine and answer the research questions and objectives. Additionally, the research questions and objectives are answered by analysis which is based on the data collection from bookkeepers in the Northeastern of Thailand. In Thailand, bookkeeper (is one category of accounting profession) means the person who is responsible for undertaking the bookkeeping of the person charged with the accounting duty, whether it is undertaken in the capacity as an employee of the person charged with the accounting duty or not. The duties of bookkeepers is must prepare accounts for reflecting the current operation results, financial position or change in financial position of the person charged with the accounting duty in accordance with reality and accounting standards, with proper and complete supporting documents used for making entries in accounts.

This research focuses on the effects of accounting emotional intelligence on the professional survival in the context of bookkeepers in the Northeastern of Thailand. This research chooses the bookkeepers as a basis for the investigation of accounting emotional intelligence. The sample in this research focuses on 1,720 bookkeepers in the Northeastern of Thailand drawn from the Department of Business Development Ministry of Commerce's online data-base. A questionnaire mail survey is utilized for data collection. Statistical techniques which include correlation analysis, variance inflation factor, factor analysis, and regression analysis are employed to test the postulated hypotheses.

For this research, accounting emotional intelligence is defined as the bookkeeper who has the ability to recognize, understand feelings, emotions and needs of oneself and others, the ability to manage one's own emotions, and the capacity to differentiate among the emotions that arise. It includes learning to use emotions to enhance thinking and decision-making, and display behavior to suit the situation one faces. It also builds appropriate relationships with others (Goleman, 1998b; Mayer and Salovey, 1997; Mayer et al., 2000; Salovey and Mayer, 1990). In addition, accounting emotional intelligence comprises five dimensions; namely, self-awareness orientation, self-regulation commitment, self-motivation focus, empathy mindfulness, and social skills concern.

Meanwhile, the consequences of accounting emotional intelligence consist of accounting judgment, accounting practice efficiency, accounting professionalism,



professional success, and professional survival. Additionally, this research aims to investigate the antecedents of accounting emotional intelligence on five dimensions of accounting emotional intelligence of bookkeepers in the Northeastern of Thailand. Also, the factors such as accounting well-roundedness, professional training, accounting experience, environmental learning, and stakeholder expectation are assumed to become the antecedents of the model. Moreover, this research attempts to investigate the moderating effect of environmental pressure factors on the relationships between accounting well-roundedness, professional training, accounting experience, environmental learning, stakeholder expectation and each dimension of accounting emotional intelligence.

With respect to the research objectives and research questions, there are many variables in the research. Accounting emotional intelligence is an independent variable. Hence, accounting emotional intelligence is measured by self-awareness orientation, self-regulation commitment, self-motivation focus, empathy mindfulness, and social skills concern. Accounting emotional intelligence is hypothesized to be positively associated with accounting judgment, accounting practice efficiency, accounting professionalism, professional success, and professional survival. Within the relationship, professional survival is the dependent variable of the research. Furthermore, environmental pressure is hypothesized to positively moderate all dimensions of accounting emotional intelligence.

In conclusion, the scope of this research consists of five major parts. The first is to investigate the effect of accounting emotional intelligence on accounting judgment, accounting practice efficiency, accounting professionalism, professional success, and professional survival. The second is to investigate the effect of accounting judgment and accounting professionalism on accounting practice efficiency. The third is to examine the influence of accounting judgment, accounting practice efficiency, and accounting professionalism on professional success. The fourth is to examine the influence of professional success on professional survival. Finally, the fifth is to examine the relationships among five antecedents and each dimension of accounting emotional intelligence, including the moderating effect of environmental pressure.



Organization of the Dissertation

This research is organized into five chapters. Chapter one provides an overview of the research, purposes of the research, research questions, scope of the research, and organization of the dissertation. Then, chapter two reviews the previous research and the relevant literature on accounting emotional intelligence, explains the theoretical framework to describe the conceptual model and the relationships among the different variables, and develops the related hypotheses for testing. Chapter three explains the empirical examination of the research methods, including the sample selection and data collection procedure, the variable measurements of each construct, the development and verification of the survey instrument by testing reliability and validity, the statistics and equations to test the hypotheses, and the table of the definitions and operational variables of the constructs. Chapter four exhibits the results of statistical testing, demonstrates the empirical results, and discusses the research results. The chapter also compares and explains between previous research and the empirical results for this empirical research. Finally, chapter five demonstrates the conclusion, the theoretical and managerial contributions, the limitations, and the suggestions for future research directions.



CHAPTER II

LITERATURE REVIEW AND CONCEPTUAL FRAMEWORK

The previous chapter explains the situation and significance of accounting emotional intelligence which brings us to the motivation of this research and leads to the presentation of the research objectives, research questions, and scope of research. Therefore, this chapter emphasizes the construct of a conceptual model and a review of previous studies and relevant literature.

The accounting profession has been accepted from society that is a key role in the business success (Shafer et al., 2002). Bookkeepers are responsible for providing financial information quality through an act with accounting professionalism in the accounting practice. Accounting professionalism requires more than technical skills in accounting alone. The prior research indicates that in addition to technical skills and accounting skills such as communication skill, exchange of information skill, analytical thinking skill, problem solving skill, the ability to negotiate is important role to professional success (AICPA, 2008). In addition, to increase the success and survival in the accounting profession, they will still need to have strong technical skills and required soft skills. This includes skills interpersonal skills, as well as speaking skills, writing skills, presentation skills (Beard et al., 2008), also known as the “Emotional Intelligence.” Emotional intelligence is important for accounting professionals because a bookkeepers require interaction with others during operation (Akers and Porter, 2003; Stalker, 2008).

This research attempts to identify the key components of accounting emotional intelligence, and investigates the relationships between the antecedents and consequences of accounting emotional intelligence by literature review and previous research. This research attempts to explain the importance of accounting emotional intelligence, including the causes and consequences of accounting emotional intelligence. Hence, this chapter presents a review of previous studies and detailed relevant literature in accounting emotional intelligence as well as other constructs in the conceptual model, the theoretical foundations, the definition of all constructs, and hypotheses development.



Theoretical Foundations

The understandable relationships among accounting emotional intelligence, professional survival, and other associations, the theory of successful intelligence, and social cognitive theory, are implemented to explain the aforementioned relationships.

Theory of Successful Intelligence

The theory of successful intelligence is explain that intelligence is a set of abilities needed to succeed in life in the context of the society and the culture of the people. Successful intelligence is the ability of adaptation to different environments for reaching personal and collective goals. Persons must know one's strengths and weaknesses by using strength properly and modify or improve their weaknesses (Sternberg, 2005). The theory of successful intelligence is defined as a set of abilities needed to achieve one's goal in life within the context of society and culture of the individual, by which individuals recognize the strength of their capabilities and take advantage of strength such to provide get the most benefit. Meanwhile, individuals must know the weakness of their capabilities and to solve, modify, improve, or compensate for one's weaknesses and develops even further (Stemler et al., 2009). It also can be adapting to, shaping of, and selecting an environment to suit their own.

In adaptation to the environment, is modifying oneself to suit the environment. Adapting ability to environment is important in life and is especially important for a person to enter into a new environment. Most people go into a new environment that is quite different from the environment in which they previously visited. If they do not adapt, they may not be able to transfer the skills they have demonstrated in environments previously. Moreover, in the context of life, adaptation to the environment alone is not sufficient. The adaptation will need to be balanced to shaping an environment. In shaping ability is modifying the environment to suit something one seeks, rather than to fix one to suit the environment. However, sometime the effort to adapt to the environment may be a failure, and then to shape environment still fails as well. In this case, it may perform to select other appropriate environment (Sternberg, 2005).



Successful intelligence is a combination of three abilities consisting of: analytical abilities, creative abilities, and practical abilities (Sternberg, 1997). Analytical abilities are required for evaluate, problem-solving, judgment and decision-making. Creative abilities are needed for problem-assessing, or the way people used to consider a new problem. Practical abilities are required for the ideas and analysis effectively in everyday life (Kaufman and Singer, 2004). Especially, all three abilities of the theory of successful intelligence (analytical, creative, and practical) are an important factor in predicting an individual's performance and success. Moreover, Mirebrahimi and Habibzadeh (2012) used the theory of successful intelligence to explain relationship between each EI dimensions on performance which the study of their findings showed that all dimensions of EI have a significant relationship with performance.

In this research, the theory of successful intelligence is applied to explain the superior trait of accounting emotional intelligence that provides a more comprehensive description of intellectual competence of human ability. This research treats professional success and professional survival as the successful intelligence of bookkeepers through the intelligence traits of five dimensions of accounting emotional intelligence. Especially, the five antecedents are treated as processing skills to achieve intelligence. Thus, bookkeepers who have intelligence (that is, accounting emotional intelligence) are more likely to achieve successful, namely, professional success, and professional survival.

Social Cognitive Theory

The social cognitive theory is applied to explain human behavior in order to understand the result of the interrelationship between social environmental influences, behavioral and personal factors (Bandura, 1997). The social cognitive theory is developed from the social learning theory. Social cognitive theory poses that behaviors are learned through observation, imitation or modeling; and whatever people think, believe, and feel that can affect their behavior. The theories consist of three parties as person, environment and behavior which are interdependent with each other (Bandura, 1997). Personal cognition affects physiological events that can have relationships with the external and internal environments; and behaviors are observed in the theory of reciprocal determinism. The social cognitive theories help to bridge between the social



and cognitive factors that are affected behavior. Social cognitive theory involves a dynamic interaction between personal factors, behavior, and environmental influences.

Social cognitive theory has become an important theoretical perspective for understanding and explaining behavior and actions of human. This theory explains human behavior as a result of the relationship between the social environment, such as family, friends, colleagues, and personal factors associated with cognitive, emotional, and biological events (Bandura, 1997). Thus, self-efficacy is concerned with people's beliefs in their ability to produce given knowledge. Individual received the knowledge of the environment, personal style, personal experience, and observation, and people have learned from previous experience and behavior as a result of actions and observations. In this theory, previous experience will help improve performance (Baron and Henry, 2010). In addition, previous failure experiences to help motivate learning and adjustment (Bandura, 1997; McGrath, 1999; Ucbasaran et al., 2008; Khampichit and Ussahawanitchakit, 2011). Therefore, knowledge and understanding factors that do quite well in accounting for the variability in human behavior and guidance intervention was successful. A way to make their successful, people have to make decisions about their capabilities, anticipate the probable effects of events and actions to differ, investigate opportunities and limitations, and control their behavior accordingly. Likewise, previous research has applied cognitive theory in a range of judgment and decision-making areas. For instance, cognitive style is a fundamental personal trait generally referring to the relatively stable mental structures or processes that have a direct influence on an individual's perceiving or evaluating information which can have an impact on a person's decision-making and behavior (Chakraborty et al., 2008; Dutta and Thornhill, 2008; Ricks et al., 2008). Thus, the construct of the social cognitive theory is defined as an individual's preferred way of gathering, processing, and evaluating information. This theory is related to creativity, problem-solving, decision-making, and provides helpful instructions that help the people achieve goals. Then, it can lead to better learning because processes of this theory relate experiences to learning efficiency for faster gain understanding of problem-solving and design skills (Kolfshoten et al., 2010).

In this research, social cognitive theory is applied to describe the relationships between accounting emotional intelligence, antecedents and moderators.



The assumption is that individual accounting gains knowledge from the interactions between environmental factors such as environmental learning, stakeholder expectation and environmental pressure, and individual factors such as accounting well-roundedness, professional training, and accounting experience that affect the accounting emotional intelligence of bookkeepers. Their higher accounting emotional intelligence tends to obtain greater professional success that impacts professional survival.

Relevant Literature Review and Research Hypotheses Development

According to the theoretical foundations, accounting emotional intelligence is assigned as the independent variables, while professional survival is designated as the dependent variable. In this research, there are five characteristics of accounting emotional intelligence that consist of self-awareness orientation, self-regulation commitment, self- motivation focus, empathy mindfulness, and social skills concern. All dimensions affect accounting judgment, accounting practice efficiency, accounting professionalism, professional success, and professional survival. The consequences of accounting emotional intelligence are comprised of accounting judgment, accounting practice efficiency, and accounting professionalism which influence professional success. Moreover, accounting judgment and accounting professionalism influence accounting practice efficiency. Furthermore, professional success may connect with professional survival. The accounting emotional intelligence antecedents are comprised of accounting well-roundedness, professional training, accounting experience, environmental learning, and stakeholder expectation that are addressed as the determinants to drive each dimension of accounting emotional intelligence and environmental pressure that are purposed to be the moderators of the antecedents of accounting emotional intelligence and each dimension of accounting emotional intelligence.

As described earlier, this research proposes that accounting emotional intelligence positively associates with accounting judgment, accounting practice efficiency; and accounting professionalism, professional success, and professional survival. Moreover, accounting judgment, and accounting professionalism positively influence accounting practice efficiency. Furthermore, it proposes that accounting

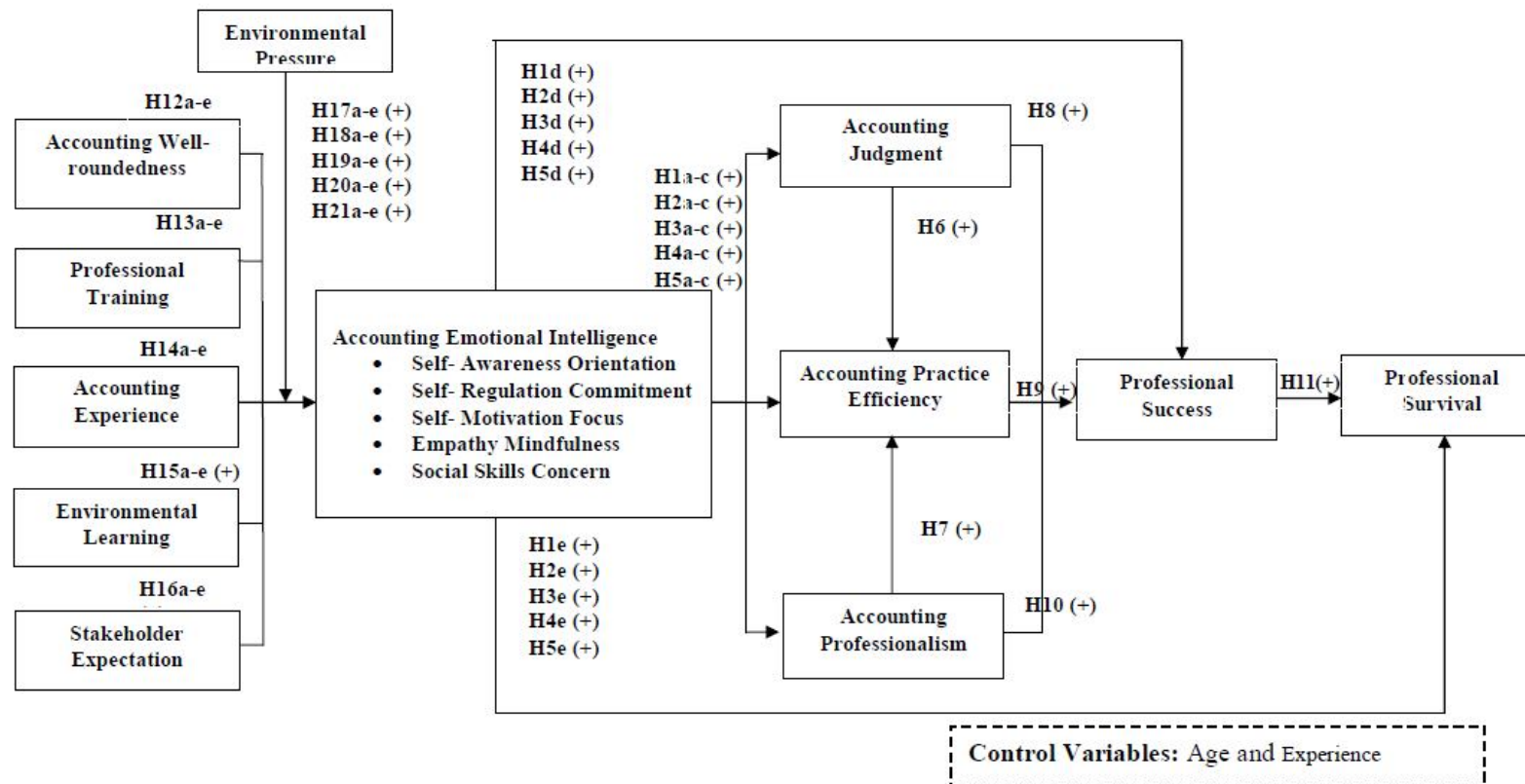


judgment, accounting practice efficiency, and accounting professionalism positively influence professional success. This research also posits professional success which has an effect on professional survival.

As mention above, accounting well-roundedness, professional training, accounting experience, environmental learning, and stakeholder expectation are designated as the antecedents of accounting emotional intelligence. Also, this research assumes that such antecedents positively affect accounting emotional intelligence. Lastly, it also supposes that environmental pressure influences the relationships between the antecedents and accounting emotional intelligence. In conclusion, the developed conceptual model and the postulated hypotheses are illustrated in Figure 1.



Figure 1 Conceptual Model of Accounting Emotional Intelligence and Professional Survival: An Empirical Evidence from Bookkeepers in the Northeastern of Thailand



Accounting Emotional Intelligence

Emotional intelligence (EI) competence is found to be the key to success within life, education, and work (Epstein, 1999). The prior research defines EI as “the subset of social intelligence that involves the ability to monitor one’s own and others’ feelings and emotions, to discriminate among them and to use this information to guide one’s thinking and actions” (Salovey and Mayer, 1990: p.189). Mayer and Salovey (1997: p.10) defines EI as that which “involves the ability to perceive accurately, appraise, and express emotion; the ability to access and/or generate feelings when they facilitate thought; the ability to understand emotion and emotional knowledge; and the ability to regulate emotions to promote emotional and intellectual growth”. Similarly, Goleman (1995) defines EI as the ability to perceive and express emotion, and regulate emotion in oneself and someone else. Furthermore EI is a measure of one’s ability to recognize, use and regulate emotional, personal and social information. Goleman (1998b) defines EI as the ability to control one’s impulses and accurately interpret the emotions of others, which consist of five dimensions: self-awareness, self-regulation, motivation, empathy and social skills. In recent times, Mayer et al. (2004) defined EI as the capacity to reason about emotions to enhance thinking. It includes the ability to accurately perceive emotions, to access and generate emotions, to assist thought, to understand emotions and emotional knowledge, and to reflectively regulate emotions so as to promote emotional and intelligence growth.

Thus, in this research, accounting emotional intelligence refers to bookkeepers who have the ability to recognize and understand the feelings, emotions and needs of one’s self and others, has ability to manage one’s own emotions, and has the capacity to differentiate the emotions that arise. Also, they learn to use emotions to enhance thinking and decision-making, and demonstrate behavior to suit the situation faces. It also builds appropriate relationships with others (Goleman, 1995; 1998b; Mayer and Salovey, 1997). EI is the object of many investigations. The previous literature states that EI plays a key role in the success of the individual and particular success in the workplace (Goleman, 1995). In addition, Goleman (1995) also stated that 20% of success in life comes from the intelligence quotient (IQ) and the remaining 80% is due to the EI. Moreover, Goleman (1998b) showed that EI is important for individuals to solve problems and succeed in life. Corresponding to Bar-On (2002)



indicated that EI is a key factor in determining the ability of people to succeed in life. EI is a key factor to the success of performance in all types of jobs. People with higher EI also make more money (Bradberry and Greaves, 2009). Mayer et al. (1990) argue that EI may affect the work outcome. EI also has an important role in building confidence and success in work and will help in facing the challenges that arise from business competitiveness and globalization (Kahtani, 2013).

The discussion in past literature mentioned the possibility that EI is related to the performance of the members of the organization (Goleman, 1998a; Caruso and Salovey, 2004). Moreover, EI may be an important factor of the performance efficiency of the employees and EI is more important than IQ in the workplace (Gondal and Husain, 2013). According to Lyons and Schneider (2005) recommend that EI is an important factor for work performance. Also, EI plays important role in the subordinates' perception of the efficiency of leaders (George, 2000). Goleman (1998b) found that the person with better written and verbal communication skills had higher job satisfaction, which affected efficient practice and success over persons who had poor skills. Many research shows empirical evidence that the improvements in EI are significantly correlated with the increasing performance, both in learning and in the workplace (Braidfoot and Swanson, 2013). Accounting literature has given little attention to behavioral issues in the past; but today many organizations and researchers have realized that EI skills are an important factor to success (Akers and Porter 2003).

Moreover, EI plays a large role in organizational life that may allow bookkeepers to improve performance in areas including decision-making, leadership, and client relations, as well as the integrity to gather and maintain accurate financial records. Previous research shows the dimensions of EI, but they are not dimensions of accounting emotional intelligence. As a result, this research shows the new dimensions of accounting emotional intelligence.

Therefore, as described earlier, this research purposes to emphasize and clarify the new dimensions of accounting emotional intelligence, including the antecedents and the consequences of the concepts in this research. The literature to date provides a wide range of emotion, emotional intelligence, and emotional intelligence quotient definitions comprising psychology, and leader and managerial perspectives, as shown in Table 1 and 2.



Table 1 The summary of definitions and dimensions of emotional intelligence (EI)

Author(s)	Definitions and dimensions of Emotional Intelligence (EI)
Salovey and Mayer (1990)	As a type of social and personal intelligence involving the ability to monitor one's own and others' feelings and emotions, to discriminate among them and to use this information to guide one's thinking and actions. EI has four dimensions: (1) perception emotions, (2) using emotions facilitate thinking, (3) understanding emotions, and (4) managing emotions.
Goleman (1995)	Emotional intelligence has five dimensions: self-awareness, emotional management, self-motivation, empathy, and relationship management.
Mayer and Salovey (1997)	The ability to perceive accurately, appraise, and express emotion; the ability to access and/or generate feelings when they facilitate thought; the ability to understand emotion and emotional knowledge; and the ability to regulate emotions to promote emotional and intellectual growth.
Goleman (1998b)	The ability to control one's impulses and accurately interpret the emotions of others, which consist of self-awareness, self-regulation, motivation, empathy, and social skills.
Weisinger (1998)	EI has six dimensions are: self-awareness, emotional management, self-motivation, effective communication skills, interpersonal expertise, and emotional coaching.



Table 1 (Continued)

Author(s)	Definitions and dimensions of Emotional Intelligence (EI)
Bar-On (2000)	EI is an array of non-cognitive capabilities, competencies, and skills that influence one's ability to succeed in coping with environmental demands and pressures.
Van Rooy and Viswesvaran (2004)	EI has been defined as the set of abilities that enable a person to generate, recognize, express, understand, and evaluate their own, and others, emotions in order to guide thinking and action that successfully cope with emotional demands and pressures.
Ashkanazy and Daus (2005)	An individual difference variable involving one's ability to identify, perceive, understand, and manage emotions in oneself and in others.
Bay and McKeage (2006)	The whole abilities to help understanding and controlling the emotions of oneself and others in order to provide intellectual and emotional development.
Sims-Vanzant (2007)	The ability to recognize one's own feeling as well as the feelings of others, the capacity to motivate others, and the ability to manage one's own emotions and relationships.
Mayer et al. (2008)	The capacity to implement sophisticated information processing about emotions and emotion-relevant stimuli and to utilize this information as a guide to thinking and behavior.



Table 2 Summary of Key Literature Reviews on Accounting Emotional Intelligence

Author(s)	Title	Independent Variables	Dependent Variables	Results
Goleman (1995)	The effect of EI on job satisfaction and commitment	- Emotional intelligence	- Job satisfaction - Commitment	The study found that EI was associated with job satisfaction and employees with high EI to find jobs that require a high ability. Also found that it is not correlated significantly between EI and commitment, because employees with high EI more likely to work and they are able to choose the best job.
Goleman (2001)	Emotional intelligence issues in paradigm building	-	-	EI in general refers to the ability to recognize and regulate emotions in ourselves and others. The study found that salesperson with the strong emotional skills have the sale skills more than the weak ones.



Table 2 (Continued)

Author(s)	Title	Independent Variables	Dependent Variables	Results
Lam and Kirby (2002)	Is emotional intelligence an advantage? An exploration of the impact of emotional and general intelligence on individual performance	<ul style="list-style-type: none"> - Emotional intelligence - General intelligence 	<ul style="list-style-type: none"> - Individual performance 	The result found that overall emotional intelligence is related to job performance in the emotional intelligence that increases were associated with better scores on one measure performance of cognitive. In addition the MEIS is allowed to determine the impact of emotional intelligence on performance.
Wong and Law (2002)	The effects of leader and follower emotional intelligence on performance and attitude: An explanatory study	<ul style="list-style-type: none"> - Emotional intelligence 	<ul style="list-style-type: none"> - Job satisfaction - Job performance 	The results show that EI has significant positive relationship with job satisfaction and job performance.

Table 2 (Continued)

Author(s)	Title	Independent Variables	Dependent Variables	Results
Dulewicz and Higgs (2004)	Can Emotional Intelligence be developed?	- Training - Experience other	- Emotional intelligence	The results showed that the component of EI can be improved after relevant training. It has been observed that the scores increase after training.
Law et al. (2004)	The construct and criterion validity of EI and its potential utility for management	- Emotional intelligence	- Job performance	The results showed that rating EI of supervisors can predict job performance among Chinese workers.
McPhail (2004)	An emotional response to the state of accounting education: developing accounting students' emotional intelligence	-	-	The results indicated that the accountant should be encouraged to make decisions based on their feelings (because they inevitably do anyway); it also states that in order to do this, the accountant will need to develop a greater level of emotional intelligence.

Table 2 (Continued)

Author(s)	Title	Independent Variables	Dependent Variables	Results
Sy et al. (2006)	Relationship of employee and manager emotional intelligence to job satisfaction and performance	- Emotional intelligence	- Job satisfaction - Job performance	The result found that the emotional intelligence of employees is positively related to job satisfaction and job performance. Moreover, the emotional intelligence of managers is positively associated with greater job satisfaction, for employees with low emotional intelligence are lower in job satisfaction than employees with high emotional intelligence.
Harrison-Walker (2008)	How emotional intelligence and spirituality impact job survivors in a post-M&A work environment	- Emotional intelligence (EI) - employee spirituality	- Job survivors	The results show that EI has a direct impact on the strategic coping of the employees, with personal factors as moderating effects. Moreover, the EI affected directly and indirectly with cognitive appraisal (through spirituality), which in return will affect the coping of the employee.

Table 2 (Continued)

Author(s)	Title	Independent Variables	Dependent Variables	Results
Koman and Wolff (2008)	Emotional intelligence competencies in the team and team leader: A multi-level examination of the impact of emotional intelligence on team performance	- Team leader emotional intelligence competencies, - Team level emotional intelligence	- Team performance	The results show that emotional intelligence of team leaders were significantly correlated with emotional competent group norms of the team's leaders, and emotional competent group norms are correlated with the performance of the team.
Jones and Abraham (2009)	The value of incorporating emotional intelligence skills in the Education of accounting students	- Emotional intelligence skill	- Accounting graduates	The result found that the combination of skills of emotional intelligence in the education of accounting students by providing a variety of learning environment and tasks, which is beneficial to accounting graduates to find work.

Table 2 (Continued)

Author(s)	Title	Independent Variables	Dependent Variables	Results
Jonker (2009)	The effect of an emotional intelligence development program on accountants	-	-	The results found that the specific areas of EI that were developed due to the programme comprised the following subscales: interpersonal, adaptability and general mood. Moreover, the specific EI factors that showed improvement included self-regard, self-actualisation, interpersonal relations, reality testing, problem solving, flexibility, stress tolerance and optimism.
Samad (2009)	The influence of emotional intelligence on effective leadership among managers in Malaysian business organizations	- Emotional intelligence (perceive, facilitate, understand emotion, and regulate emotions)	- Effective leadership	The results showed that all dimensions of EI is correlated significantly with effective leaders. Therefore, the study found that the dimensions of EI can be influenced by effective leadership. In addition, results showed that social skills are the most influential factors for effective leadership.

Table 2 (Continued)

Author(s)	Title	Independent Variables	Dependent Variables	Results
Rangriz and Mehrabi (2010)	The relationship between emotional intelligence, organizational Commitment and employees' performance in Iran	- Emotional intelligence	- Organisational commitment (OC) - Employees' performance (EP)	The results indicate that EI plays an importance role in the organisational commitment and employees' performance.
Shipley et al. (2010)	The effects of emotional intelligence, age, work experience, and academic performance	- Emotional intelligence	- Work experience. - Academic performance	The study confirmed that EI is positively correlated with work experience. The study pointed out that the sub-factors of EI is correlated with academic performance as measured by GPA.

Table 2 (Continued)

Author(s)	Title	Independent Variables	Dependent Variables	Results
Khurram et al. (2011)	Impact of emotional intelligence on employee's performance in telecom sector of Pakistan	- Emotional intelligence (self-awareness, self-management, social awareness and relationship management)	- Employee's performance	The results indication that social awareness has positive relationship with relationship management and employee's performance. Also, self-awareness and self-management were not found significantly related to employee's performance.
Pornpandejvittaya and Sukkhewat (2011)	Emotional intelligence quotient, professional practice and job success: empirical research in the stock exchange in Thailand	- Emotional intelligence quotient (intrapersonal, adaptability and general mood)	- Professional practice - Job success	The results showed that emotional intelligence quotient has positive influences on professional practice. Moreover, professional practice is likely to have positive effect on job success.
Cook et al. (2011)	Emotional intelligence: the role of accounting education and work experience	- Accounting education - Work experience	- Emotional intelligence	The result indicated that work experience is an important factor in improving emotional intelligence.

Table 2 (Continued)

Author(s)	Title	Independent Variables	Dependent Variables	Results
Çekmecelioğlu et al. (2012)	Effects of emotional intelligence on job satisfaction: an empirical Study on call center employees	- Emotional intelligence (emotional recognition, and emotioanl regulation)	- Job satisfaction - Job performance	The results showed that EI is correlated positively with internal satisfaction. In addition, findings indicated that employees with high emotional perception are likely to have higher levels of internal job satisfaction and job performance.
Azouzi and Jarboui (2012)	CEO Emotional intelligence and board of directors efficiency	- Emotional intelligence	- Decision biases - Effectiveness of the governance mechanisms	The research found that the presence of a high emotional intelligence rate is not always positively relationship with the executives' suggestibility with respect to behavioral biases and also affirmed the existence of a complementarity relationship between emotional intelligence and the board of directors.

Table 2 (Continued)

Author(s)	Title	Independent Variables	Dependent Variables	Results
Chin et al. (2012)	Relationship between emotional intelligence and spiritual intelligence in nurturing creativity and innovation among successful entrepreneurs: a conceptual framework	- Emotional intelligence	- Successful entrepreneurs	The result showed that both emotional intelligence and spiritual intelligence play an important role in nurturing reactivity, innovation among the entrepreneurs, and successful entrepreneurs.
Mirebrahimi and Habibzadeh (2012)	The study of emotional intelligence dimensions role on Saderat Banks' performance	- Emotional intelligence (Self– awareness, Self – management, Social awareness, and management of relationship.)	- Performance	The study showed that all dimensions of emotional intelligence have a significant relation with bank's performance.

Table 2 (Continued)

Author(s)	Title	Independent Variables	Dependent Variables	Results
Braidfoot and Swanson (2013)	Emotional intelligence of financial planners in mediation	- Self- awareness, self - management, social awareness, and relationship management	- Emotional intelligence	The results showed that four characteristics of self- awareness, self- management, social awareness, and relationship management make up the elements of emotional intelligence.
Durgut et al. (2013)	The impact of emotional intelligence on the achievement of accounting subject	- Emotional intelligence (self-awareness, interpersonal relationships, adaptability, stress management, and general mood)	- Achievement of accounting subject	The result found that self-awareness (independency, self-actualization), interpersonal relationship (social responsibility), adaptability (flexibility and problem solving) which are the components of emotional intelligence had an influence on the achievement of accounting subject.

Table 2 (Continued)

Author(s)	Title	Independent Variables	Dependent Variables	Results
Gondal and Husain (2013)	A comparative study of intelligence quotient and emotional intelligence: effect on employees' performance	<ul style="list-style-type: none"> - Intelligence quotient - Emotional intelligence 	- Employees' performance	Intelligence Quotient (IQ) is not significantly related with employees' performance, IQ alone is not sufficient for the success of employees. While, emotional intelligence (EI) is found to have significant relationship with employees' performance signifying that EI is more important than IQ at workplace.
Kahtani (2013)	Employee emotional intelligence and employee performance in the higher education institutions in Saudi Arabia: a proposed theoretical framework	Self-emotion appraisal (SEA), others-emotion appraisal (OEA), use of emotions (UOE), and regulation of Emotion (ROE)	- Employee performances.	The study found that employees have an understanding about the definition and measurement of EI, the different dimensions of EI, and the impact of EI on employee performance. Also it emphasizes the meaning of job performance, the purpose of the performance appraisal, performance appraisal methods, and performance of employees.

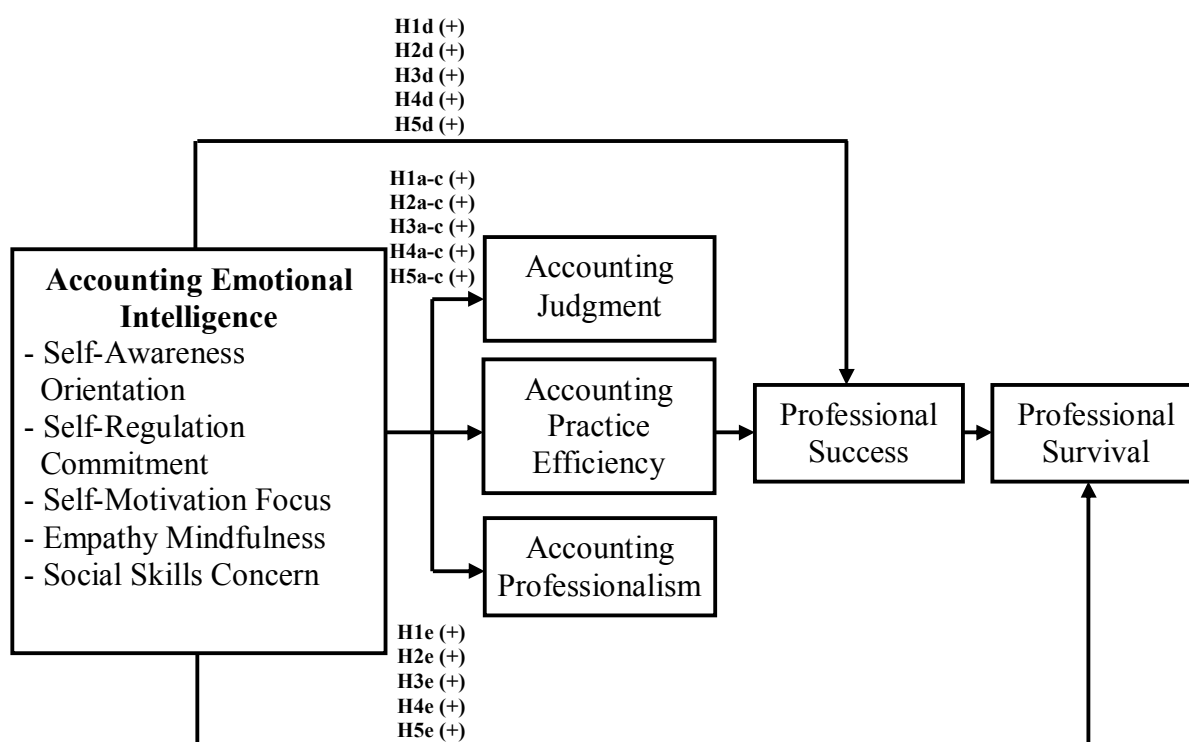
Table 2 (Continued)

Author(s)	Title	Independent Variables	Dependent Variables	Results
Shooshtarian et al. (2013)	The effect of labor's emotional intelligence on their job satisfaction, job performance and commitment	-Emotional intelligence (self-awareness, self-motivation, empathy and social skills)	- Job satisfaction - Job performance - Commitment	The research showed a significant relationship between emotional intelligence and job satisfaction and job performance. Thus, employees with higher emotional intelligence and skills in regulation emotions, have more job satisfaction and desirable job performance.

The Effects of Accounting Emotional Intelligence on Its Consequences

This section investigates the effects of five dimensions of accounting emotional intelligence, including self-awareness orientation, self-regulation commitment, self-motivation focus, empathy mindfulness, and social skills concern. Their consequences comprise accounting judgment, accounting practice efficiency, and accounting professionalism as shown in Figure 2.

Figure 2 The Effects of Accounting Emotional Intelligence on Accounting Judgment, Accounting Practice Efficiency, and Accounting Professionalism



Self-Awareness Orientation

Self-awareness orientation is the first dimension of accounting emotional intelligence. Previous research defined self-awareness as a process within a person who makes a valuation about himself or herself, and how he or she is perceived by others (Buss, 1980; 2001; Snyder and Gangestad, 1986; Gangestad and Snyder, 2000).



Goleman (1998b) defined self-awareness as insight and understanding of one's own emotions, strengths, weaknesses, needs, and motivations. Goleman et al. (2002a) defined self-awareness as the intuition of changing a state of mind about needs at different times and circumstances, or the ability to reconcile from having self-perception and self-defeat. Also, the leadership and management literature defines that self-awareness as consisting of internal components as the recognition one's own internal state; and external components is the recognition of impact of one's self on others (Hall, 2004). Self-awareness is the awareness of one's own feelings and the ability to identify, manage and control one's feelings. These skills include the ability of self-confidence in managing emotions and controlling the impact on the work environment (Dulewicz and Higgs, 1999). Moreover, Braidfoot and Swanson (2013) defined emotional self-awareness is the ability to experience the emotions of the individual. Recognizing the emotions of a person is realizing his or her emotional state at any given time and understanding that his or her feelings have changed, as well as the driving force behind it.

Thus, in this research, self-awareness orientation refers to a focus on the ability to recognize and understand one's self truthfully, including effects that occur with one's self and others, consisting of emotional awareness (perceptions of one's own emotions and their impacts), realistic self-assessment (knowing what they are doing, strengths, weaknesses, needs, and drives), and self-confidence (aware of the one's self value, strengths and abilities) (Goleman, 1998b; Hall, 2004).

Many researchers have found that self-awareness is the greatest predictor of success in everything people do (Meisel, 2004; Ashley and Reiter-Palmon, 2012). Self-awareness is important in guiding and improving work efficiency, including interaction with colleagues and teamwork skills (Lanser, 2000). Johnson (2002) found that people with self-awareness have the opportunity to work more efficiently, because they can change their own behavior to suit the environment of the organization, such as in innovation, or working with many people from different cultures. Persons with self-awareness will be familiar with their skill, which consists of: self-confidence, self-evaluation, and management of emotions. So they determined to accept criticism from others, learning from their mistakes, recognizing what needs improvement, and working with others whose strengths are extra (Gondal and Husain, 2013). Goleman (1995)



found that effective leaders are those who demonstrate self-awareness, have high self-confidence, and have the ability to assess their own strengths and weaknesses. It can be concluded that a high level of self-awareness related to emotional intelligence and is likely to encourage leaders to demonstrate self-confidence, as well as gain the respect and trust of followers.

Persons with high self-awareness will provide a higher level of job satisfaction because they have to evaluate and control emotions better than employees with low self-awareness. For example, employees with high self-awareness will know how to feel frustration and stress, but later they will be able to control their emotions to reduce the stress. When employees have high job satisfaction they will do their job more efficiently (Copper and Sawaf, 1997). In addition, previous research found that EI (self-awareness, self-motivation, and self-regulation) has positive significant relationships with job performance, because they will use the experience of others, trying to present a new concept, and use appropriate methods and forms. Employee self-awareness is a skill which will help them work more efficiently and the employees are aware of the emotions and feelings that influence behaviors and outcomes. Under such situations they are capable to regulate their emotions in accordance with work responsibility (Goleman, 1995; Mayer and Salovey, 1997; Wong and Law, 2002). Furthermore, Bar-On (2002) indicated that EI (self-awareness) is a key component in determining the ability of people to succeed in life. Recent research suggests that EI (self-awareness) is important for the work area and job performance (Lyons and Schneider 2005). Likewise, employees having high self-awareness are able to recognize their own emotions and these of others, and understand the complex emotions which help make better decisions and solve difficult problems which have resulted in increased performance (Gondal and Husain, 2013). Also, self-awareness is a predictor of academic success (Rozell et al., 2002; Parker et al., 2004)

For accountants, Bay and McKeage (2006) suggest that self-awareness is a skill that may help accountants better perform in many areas such as leadership, customer relations management, and decision-making. Moreover, Jannopat and Ussahawanitchakit (2013) studied relationships among four dimensions in auditing emotional intelligence (self-awareness, self-management, social awareness, and relationship management) and audit quality through its impact on audit judgment



mediators. The result found that audit emotional intelligence, self-awareness, self-management and relationship management have a significant association with audit judgment, which are consistent with Beeler and Hunton (2000) who note that self-awareness should be included in the training of the company to assist in the discretion of the auditors' decisions (judgment) influencing the successful audit. Akers and Porter (2003) stated that EI skills (self-awareness) are an important factor for success in the accounting profession.

Based on the above literature, self-awareness orientation has the potential to possibly affect accounting judgment, accounting practice efficiency, accounting professionalism, professional success, and professional survival. Thus, the hypotheses are proposed as follows:

Hypothesis 1a: Self-awareness orientation will positively relate to accounting judgment.

Hypothesis 1b: Self-awareness orientation will positively relate to accounting practice efficiency.

Hypothesis 1c: Self-awareness orientation will positively relate to accounting professionalism.

Hypothesis 1d: Self-awareness orientation will positively relate to professional success.

Hypothesis 1e: Self-awareness orientation will positively relate to professional survival.

Self-Regulation Commitment

Self-regulation commitment is the second dimension of accounting emotional intelligence. Goleman (1998b) defined self-regulation as the ability to control emotions or redirect disruptive impulses and moods, and a tendency to suppress judgment in order to think before acting. Similarly, Goleman (2004) defined self-



regulation or self-control as referring to the ability of individuals to manage their emotions so as not to interfere in the operations. Individuals who can manage themselves are always alert and can change their negative feelings. Individuals with self-control can deal with their stress very well and they also recover quickly from emotional stress. Emotional control is a key capability of EI as a way to perceive and understand one's own feelings and use the feelings to improve attitudes and behavior (Khosravi et al., 2011). Self-regulation is related to abilities such as: self-control, trustworthiness, conscientiousness, adaptability, and innovation (Goleman, 1998b). Features of self-control are the nature of people who remain calm and clear-headed in stressful situations or in times of crisis. Such persons remain calm even when faced with the most trying circumstances (Nwokah and Ahiauzu, 2010). Trustworthiness is a competence which connotes maintaining standards of honesty and integrity, and it has to do with a real openness to others about their feelings, beliefs and actions. Individuals who are trustworthy in their values, if necessary, disclose and admit mistakes or defects; and have the courage to confront unethical behavior in others rather than exclude them (Nwokah and Ahiauzu, 2010) Conscientiousness is responsibility for individuals. Adaptation is the flexibility to manage change. Innovation is comfortable with new ideas, new ways, and new information (Goleman, 1998b).

This research defines self-regulation commitment as emphasis on control or appropriate self-management, which is thinking before acting that is composed of: self-control (keeping disruptive emotions and impulses in check), trustworthiness (maintaining standards of honesty and integrity), conscientiousness (taking the responsibility for personal performance), adaptability (flexibility in handling change), and innovation (being comfortable with novel ideas, approaches, and new information) (Goleman, 1998b; 2004).

The existing literature on self-regulation provides differing evidence as follows: Gangestad and Snyder (2000) found that the ability of managing emotions allows one to control expressions appropriate to the situation. In addition, Gondal and Husain (2013) found that employees are able to use their emotions when getting any job, such as problem solving, conflict resolution in teams, and other issues involved in the organization. They have the ability to control their emotions, see new opportunities, and become new ideas in operation. In addition, they have the skills to control their



negative emotions and still look optimistic, provide feedback to their colleagues about problems in the workplace.

The role of emotion regulation is to understand the different types of emotions and control impulsive actions which are appropriate for the situation even more so. In management, managers must have the ability to control emotions, manage emotions, and find a more effective strategy (Khosravi et al., 2011). Also, the ability to self-regulate, particularly during conflict, stress, pressure and deadlines helps encourage the work to go smoothly and efficiently (Lanser, 2000). Goleman (1998b) describes how to manage emotions in helping to achieve required goals. In addition, Goleman suggested that employees who have high self-regulation can have a star performance (Day and Carroll, 2004). For Bar-On (2002), self-regulation is a key factor in determining the ability of people to succeed in life. According to Sheperd (2004) effective leadership does not release negative emotions (e.g. anxiety, fear, worry, anger) resulting in disturbing things done on the job).

Self-regulation commitment as the important ability of EI in personal competency and a great way to perceive and understand one's own feelings and use this feeling to improve attitudes and behavior to make work effective (Goleman, 1998b; Khosravi et al., 2011). Moreover, self-regulation is skills that contribute to his professionalism (Wells and Mathews, 1994). Pungboonpanich (2012) found that self-regulation has a positive relationship with job efficiency and operational success. Pungboonpanich also states that self-regulated persons tend to have the best performance because they can adjust to their colleagues and the working environment (Johnson, 2002). In accounting, Jannopat and Ussahawanitchakit (2013) study relationships among four dimensions in auditing emotional intelligence (self-awareness, self-management, social awareness, and relationship management) and audit quality through its impact on audit judgment mediators. The result found that audit emotional intelligence (self-management) has a significant association with audit judgment. Besides, Bay and McKeage (2006) stated that self-control is important in helping accountants make decisions more efficiently. Bookkeepers must have the ability to control and manage their emotions, and find emotion-controlling tactics that are more effective. Most importantly, bookkeepers who have self-regulation commitment in their



work are likely to be the most effective performers and successful in the accounting profession (Pungboonpanich, 2012).

In contrast, Durgut et al. (2013) found that self-regulation had no impact on achievement of accounting. Rangriz and Mehrabi (2010); Khurram et al. (2011) who proposed that self-regulation does not effect on employees' performance. Additionally, Çekmecelioğlu et al. (2012) found no direct statistical association between emotional regulation, internal satisfaction, and job performance, but who purposed that this result does not suggest that self-regulation has no relationship to job performance; rather, self-regulation is likely to influence the job performance, are similar to the findings of Wong and Law (2002); Sy et al. (2006).

Thus, based on the above literature, self-regulation commitment is a potential possibility that affects the provision for greater accounting practice efficiency, accounting judgment, accounting professionalism, professional success, and professional survival. Thus, the hypotheses are proposed as follows:

Hypothesis 2a: Self-regulation commitment will positively relate to accounting judgment.

Hypothesis 2b: Self-regulation commitment will positively relate to accounting practice efficiency.

Hypothesis 2c: Self-regulation commitment will positively relate to accounting professionalism.

Hypothesis 2d: Self-regulation commitment will positively relate to professional success.

Hypothesis 2e: Self-regulation commitment will positively relate to professional survival.



Self-Motivation Focus

The role of self-motivation is a popular issue concerning how it can influence the managerial behavior of a person. Goleman (1998b) defined self-motivation as the demand to work with reason, not for money or status, but making for a goal with an effort. Also, Lanser (2000) proposed that self-motivation is a key component of EI which drives one forward through positive and negative aspects of working life by showing initiative, perseverance, and determination, as well as by being goal-oriented, proactive and focused. Moreover, Dulewicz and Higgs (1999) defined that motivation is the pressure or force to achieve something that is clearly defined, influential, and balances both of those goals for the short and long-term. Self-motivation is related to the expansion of the use of force, specifically in the direction of the specific target. It consists of achievement drive (the attempt to meet a standard of excellence); commitment (corresponds with the goals of the group and organization) initiative (acts when there are opportunities); and optimism (trying to achieve goals despite obstacles) (Goleman, 1998b).

In this research self-motivation focus refers to as creating impulse for one self to work to achieve goal for reasons beyond money, or status of one's own, but for the success of the goal by using of relentless effort consisting of achievement drive (striving to attempt to improve or meet a standard of excellence), commitment (aligning with goals of the group or organization) initiative (readiness to act on opportunities), and optimism (persistence in pursuing goals despite obstacles and setbacks) (Goleman, 1998b; Dulewicz and Higgs, 1999). The previous research evidence shows the role of self-motivation and its effects in relationship to job efficiency and operational success (Sprinkle, 2000). Capelleras and Rabetino (2008) suggested that self-motivation has an impact on the success of persons. Moreover, Pungboonpanich (2012) found that higher self-motivation has a positive relationship with job efficiency and operational success. Also, Goleman (2004) stated that individuals who have self-motivation are able to use themselves or their personal needs to change and drive in the direction to achieve the goal. Self-motivation can help individuals to take the initiative and to the hard work to improve themselves. The individuals are self-motivation to not give up easily when facing problems or frustration (Kahtani, 2013). Also, from the leadership and management literature, Maxwell (1999) contended that passion is the first step towards



achievement that increases will power; passion changes individuals and allows individuals to become a more dedicated and productive persons. Yao et al. (2009) have conducted a study on EI in order to see the effect of EI on job performance.

Further, Maxwell (1999) stated that a leader with great passion and few skills always have performance better than leader with great skills and no passion. Meanwhile, leaders are motivated to have a high desire to achieve and constantly optimistic in every situation. While leaders are unmotivated trend to inspire optimism and may give up before. Individuals with high self-motivation and leaders are result-committed and high driven to meet their standard and objectives (Goleman et al., 2002). In addition, Goleman (1998a; 1998b; 2001) claims that EI (self-motivation) positively impacts work relationships, leadership, judgment, communication, and work outcomes. Beside, Akers and Porter (2003) stated that EI skills (self-motivation) are important factors for the success of the accounting profession.

Thus, based on the above literature, self-motivation focus is relevant to accounting judgment, accounting practice efficiency, accounting professionalism, professional success, and professional survival. Thus, the hypotheses are proposed as follows:

Hypothesis 3a: Self- motivation focus will positively relate to accounting judgment.

Hypothesis 3b: Self-motivation focus will positively relate to accounting practice efficiency.

Hypothesis 3c: Self-motivation focus will positively relate to accounting professionalism.

Hypothesis 3d: Self-motivation focus will positively relate to professional success.

Hypothesis 3e: Self-motivation focus will positively relate to professional survival.



Empathy mindfulness

A cornerstone of today's business is to adapt to the rapidly changing environment and to be effective. The important factors in doing business consist of marketing, customer service, production, the effective management of resources and the solution to the problems of external threats (Yukl, 2002). Empathy is the ability to understand others' feelings, and realize what other peoples' needs are. This is the characteristic of empathy, which is the ability to know others' emotions because humans have both reason and emotions. However, some groups have a different idea from other groups, although they mention the same topic and concept. Therefore, understanding the differences among individuals, clients and stakeholders can enable the one with empathy mindfulness to create relationships with others. It also includes the ability to have a service orientation in recognizing and anticipating the needs of customers.

In previous research, Goleman (1998b) indicated that empathy is the ability to understand and interpret the feelings of colleagues, and the ability to identify their feelings on various issues through understanding their perspective, and cultivating rapport with people from different lifestyles. Also, empathy is the ability of seeing the world from the viewpoint of another person (Book, 2000). Goleman (2004) noted that empathy is the key factor that can help an individual to identify the feelings of others. It also allows people to see and understand the thinking of others. Thus, individuals with this style find it easier to be compatible and friendly to others even if they have different backgrounds. The individuals who have empathy can know others' pain, difficulty, and ambiguity. In addition, empathy refers to one's capabilities to understand other people and things of interest in them, recognize and respond to changes in the emotions of others, to understand the feelings of others to pass on verbal and nonverbal messages, provide emotional support to others when needed, and understand the link between emotions and the behavior of others (Rahim and Marvel, 2011). It encompasses: understanding others (understand the feelings, views and concerns of others), developing others (awareness to improve and promote the knowledge and abilities of others), service orientation (prediction, recognizing and meeting the needs of their clients), leveraging diversity (creating opportunity from the differences of individuals),



and political awareness (the ability to read the current situation and the relationships of the group) (Goleman, 1998b).

In this research, empathy mindfulness refers to the ability to recognize and understand others and having skills to practice with other people, Includes recognizing and responding to changes in their emotional states, understanding their feelings transmitted through verbal and nonverbal messages, provide emotional support to people when needed, and understanding the links between their emotions and behavior , consist of: understanding other, developing, service orientation, leveraging diversity, and political awareness (Goleman, 1998b; Rahim and Marvel, 2011).

Previous research stated that when employees have empathy mindfulness, they understand changing complex emotions of other people, have the ability to understand facial expressions and hand gestures of others, help them make better decisions and solve difficult problems resulting in increased performance of employees (Gondal and Husain, 2013). Moreover, Goleman (1995) suggested that people with high EI (empathy) are better than people with low EI, because they can perceive and understand the ability of other people, which result in harmony in the group, corresponding goals, working together within a working environment, and helping improve performance (Goleman, 1995). In addition, persons have empathy mindfulness (or the ability to understand the emotions and feelings of others) when they have enough ability to help their subordinates who are feeling discouraged, build trust, and make them feel more at ease while working (Gondal and Husain, 2013). Khurram et al. (2011) studied the effects of EI and employee's performance. The results showed that EI (social awareness, relationship management) has a positive impact on the performance of employees. Consistent with this, Pungboonpanich (2012) studied the relationships among five dimensions of emotional quotient, job efficiency, and operational success; and the results showed that emotional quotient competence (such as self-awareness, self-management, motivation, understanding, and social skill), have a significant association with job efficiency and operational success. Consistent with Singh (2008) suggest that empathy is an important factor that contributes to occupational success. In contrast, accounting judgment, accounting practice efficiency, accounting professionalism and professional survival may not depend on empathy mindfulness only, but also depends on other factors such as knowledge, competency, experience, and



others etc. According to Trehan and Shrivastav (2012) stated that quality of accounting judgment also depends on the relevance, adequacy and correctness of the information and perspectives of the concerned persons.

Based on the above literature, empathy mindfulness is a potential possibility that affects accounting judgment, accounting practice efficiency, accounting professionalism, professional success, and professional survival. Hence, the hypotheses are proposed as follows:

Hypothesis 4a: Empathy mindfulness will positively relate to accounting judgment.

Hypothesis 4b: Empathy mindfulness will positively relate to accounting practice efficiency.

Hypothesis 4c: Empathy mindfulness will positively relate to accounting professionalism.

Hypothesis 4d: Empathy mindfulness will positively relate to professional success.

Hypothesis 4e: Empathy mindfulness will positively relate to professional survival.

Social Skills Concern

Social skills or interpersonal skills are related to one's ability to elicit a satisfying response from others, deal with the external issues as news to those who work with him or her, not let negative feelings of themselves or others to inhibit collaboration, and negotiate and manage emotional conflict through dialogue and diplomacy (Rahim and Marvel, 2011). Goleman (1995) defined social skills as referring to a person's ability to manage relationships with others and building networks. It involves the ability to meet the needs of each person. They relate to each other always; and exchange information about the feelings, thoughts and ideas of people.



Other qualities of social skills are effectiveness in leading change, persuading others, and building and leading teams.

This research on social skills concerns refers to the ability to build good relationships with others, and building networks consisting of the ability to influence (wielding effective tactics for persuasion); to communicate (listening openly and send convincing messages); to manage conflict (negotiating and resolving disagreements); to lead (inspiring and guiding groups and individuals); to be a change catalyst (initiating or managing change); to build bonds (nurturing instrumental relationships); to collaborate and cooperate (working with others towards a shared goal); and to promote team capabilities (creating group synergy in pursuing collective goals) (Goleman, 1998b).

Social skills play a key role in the workplace to predict the result of work-related individuals' job satisfaction and job performance (Wong and Law, 2002).

Goleman (2004) stated that social skills are the factors that allow an individual to manage a variety of emotionally effective relationships. They also have the ability to interpret situations and social network more accurately than with the skills to persuade and lead. People with social skills can also be an effective mentor. They also have the ability to better resolve conflicts, to build cooperation and teamwork within the organization. Pungboonpanich (2012) studied relationships among five dimensions of emotional quotient in job efficiency and operational success; and, the results show that emotional quotient competence such as self-awareness, self-management, motivation, understanding, and social skills have a significant association with job efficiency and operational success.

In addition, Khurram et al. (2011) studied the effect of EI (self-awareness, self-management, social-awareness and relationship management) on employees' performance. The results showed that EI (social awareness, relationship management) had a positive relationship with an employee's performance. This is a social skill to be contributing to job efficiency and operational success (Kumar et al., 2008). Also, Goleman (2005) suggested that decision-making is a collaboration of the brain and reasonable emotion as a result good judgment. Likewise, Goleman (1998a; 1998b; 2001) claims that EI (social skills) positively impacts work relationships, leadership, decision-making (judgment), communication, and work outcomes. Also, Jannopat and Ussahawanitchakit (2013) studied relationships among four dimensions in auditing



emotional intelligence (self-awareness, self-management, social awareness, and relationship management) and audit quality through its impact on audit judgment mediators. The results found that audit emotional intelligence, self-awareness, self-management and relationship management have a significant association with audit judgment. At this point, social skills concern under accounting emotional intelligence has the potential possibility to positively affect accounting judgment, accounting practice efficiency, accounting professionalism, professional success, and professional survival. To summarize, the hypotheses are proposed as follows:

Hypothesis 5a: Social skills concern will positively relate to accounting judgment.

Hypothesis 5b: Social skills concern will positively relate to accounting practice efficiency.

Hypothesis 5c: Social skills concern will positively relate to accounting professionalism.

Hypothesis 5d: Social skills concern will positively relate to professional success.

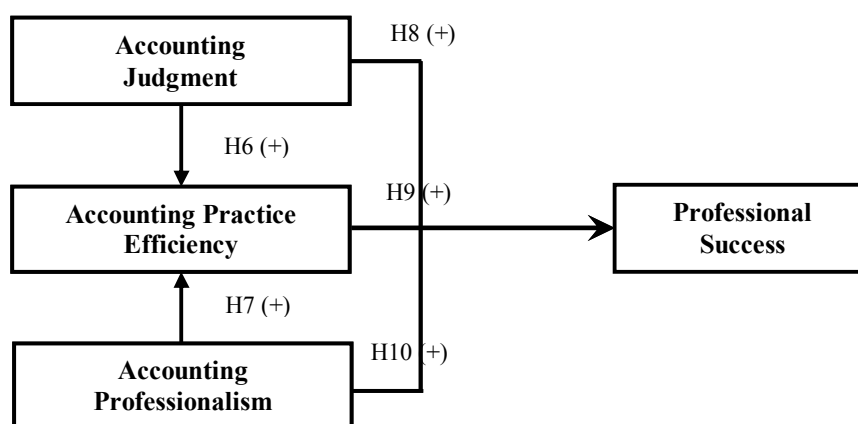
Hypothesis 5e: Social skills concern will positively relate to professional survival.



Consequences of Accounting Emotional Intelligence

This research assigns accounting judgment, accounting practice efficiency, and accounting professionalism as the consequences of accounting emotional intelligence.

Figure 3 The Effects among Accounting Judgment, Accounting Practice Efficiency, Accounting Professionalism and Professional Success



Accounting Judgment

In the accounting process, accounting judgment is important in the accounting practice, by which bookkeepers use accounting judgment in selecting accounting policies and accounting practices such as the decision whether to use inventory valuation methods as first-in, first-out (FIFO) or last-in, first-out (LIFO), determining to use the straight-line method to evaluate the lifetime of asset depreciation, and decision-making events “material” to the business entity (Akenbor and Onuoha, 2013). Thus accounting judgment plays an important role in the decision-making and financial reporting of the company. In addition, in accounting process, the bookkeepers use accounting judgment in decision-making at all stages of the accounting work. Bookkeepers must have confidence that the work is consistent with standard accounting, regulations, and professional ethics. Accounting judgment is the act of creating an opinion on accounts that matter about uncertainty and risk (Moore, 2009). Accounting judgment and ability are interrelated because judgments depend on the ability of accountants. Moreover, judgment is to estimate the results and evaluate the



consequences of the results that lead to decisions, or to choose an alternative action (Solomon and Trotman, 2003).

It is applied at every stage with relevant knowledge and experience, within the context provided by accounting standards and Rules of Professional Conduct, in reaching decisions where a choice can be made among alternative possible courses of action. In other words, it is applied with the collective knowledge, skills and experiences of all personnel involved with an assignment (Blay et al., 2007).

Thus, in this research, accounting judgment refers to diagnosis and decides rationally about analyzing, recording transactions, and selecting appropriate accounting policies and accounting practices (Libby, 1981; Solomon and Trotman, 2003).

Accountants must not let his greed, selfish personal interests, or the pressure from the administration over the professional needs and their social (Akenbor and Onuoha, 2013). According to Meigs et al. (1996) judgment is a personal matter and accountants who can often give a different judgments. This explains why the financial statements of different corporations are unlikely to be directly comparable in all respects. Ayodele (2005) argue that professional judgment is expected to be built on ethics. He further explained that ethics are moral principles that people use to control his or her behavior.

The main focus of financial accounting is to provide relevant information for decision making to interested parties. It means the information is received from the accountants must satisfy two requirements is that the relationship quality and reliability in that and accountants should have the professional higher and the ability to make decisions in a professional manner. So it is very important to improve the quality of accounting information to enhance decision-making capabilities of professional accountants, especially under the new accounting standards. The accountant should be able to make a strong professional in dealing with a lot of accounts (Dai, 2010).

Following the prior literature, accounting judgment influences subsequent financial report decision-making, and performance (Majid et al., 2001; Blay et al., 2007; Bierstaker et al., 2008). The bookkeeper explicitly enhances the quality of accounting judgment that influences financial report decision-making, accounting performance (Mock and Turner, 2005), and professional success. The accountant must use accounting judgment in performing accounting and attestation engagements, and in



reporting the results. Therefore, bookkeepers with higher accounting judgment tend to gain greater accounting practice efficiency and professional success.

Accounting Practice Efficiency

Accounting practice is the process of collecting finance information, analyzing, classifying, and summarizing results for reporting, including the financial reports for the information user (Hakansson and Lind, 2004). Accounting practices must comply with generally accepted accounting principles (GAAP) and accounting standards. Moreover, accounting practice has an important role in the preparation of financial reports and financial information that stakeholders use in evaluating the financial position and results of operations of the company to make a decision in various fields (Henklang and Ussahawanitchakit, 2013) such as the executives who use information to support a decision in the planning of operations, which is based on information that is accurate, reliable, and timely, which, in turn, is a consequence of accounting practices efficiency. Also, past research indicated that accounting practice is an instrument for the efficient management resources of organization, and supports the right decisions (Quattrone, 2009; Hanpuwadol and Ussahawanitchakit, 2010). Accounting practice is not just limited to financial information to support decision-making, but also provides support information in other areas such as in the formulation of corporate strategy (Andersson et al., 2008; Skaerbaek and Tryggestad, 2010).

In this research, accounting practice efficiency refers to an outcome of accounting practice about the accounting process to collect and change processes, explanations, analyses, and disseminations of reporting and accounting information that has reliability for users (Hakansson and Lind, 2004; Askary, 2006; Hanpuwadol and Ussahawanitchakit, 2010). Previous research indicated that accounting practice efficiency is a result of the operation of the bookkeeper that will cause the acceptability of stakeholders, leading to a good reputation, professional success, and professional survival (Henklang and Ussahawanitchakit, 2013). Accordingly, Lindvall et al. (2002) explain that a successful outcome is related to the accounting practice. Moreover, people with knowledge have the ability to practice as a key factor for success. Also, Papke-Shields et al. (2010) argue that the level of use of project manager practices is indeed related to success. In addition, accounting practices have a positive impact on job success (Fadzil et al., 2005). Therefore, bookkeepers with higher accounting



practice efficiency tend to gain greater professional success. In contrast, Prasong and Ussahawanitchakit, (2012) suggest that useful financial reporting establishment which is dimension of accounting practice efficiency does not relate job success

Accounting Professionalism

Professionalism is vital for every profession. Likewise the accounting profession needs personnel with professionalism, because an accounting professional is one to provide financial information to executives and stakeholders for use in decisions in the administration. Therefore, it is necessary to have professionalism to provide financial information that is accurate, reliable, and timely. Professionalism refers to skills, commitment, competence, independence, features of a high career, and self-determination (Doukas, 2003; Borgstede, 2005; Hilton and Southgate, 2007). Also, McCullers et al. (1974) define professionalism as a person who has tremendous talent, and which talent is affected by education, training and experience in the past. Moreover, Carnegie and Napier (2010) defined professionalism as a dynamic process of career with focus on processes such as education, ethics, and expertise. The characteristics of professionalism comprise knowledge, skills, competency, education, training, and ethics (Adams and Miller 2001; Lampe and Garcia, 2003). In addition, previous research has defined accounting professionalism as professionalism which focuses on the nature, roles and responsibility of professionals (Staubus, 2004).

Based on literature, this research accounting professionalism refers to the performance of accounting with knowledge, competency, understanding, learning based skills, responsibility and ethics following the rules and regulations (Adams and Miller 2001; Lampe and Garcia, 2003).

Accounting professionalism is important to the business, which requires a person with knowledge, ability, skills, and ethics in accounting practice. It will contribute to accounting practice efficiency in making bookkeepers recognize information users or stakeholders. In addition, accounting professionalism has been recognized as a key factor to the success of the organization (Shafer et al., 2002). Consistent with previous research indicated that accounting professionalism has positive influences with accounting practice efficiency and professional success (Henklang and Ussahawanitchakit, 2013).



Based on the literature above, accounting judgment, accounting practice, and accounting professionalism is a potential possibility that affects accounting practice efficiency and professional success. Thus, the hypotheses are proposed as follows:

Hypothesis 6: Accounting judgment will positively relate to accounting practice efficiency.

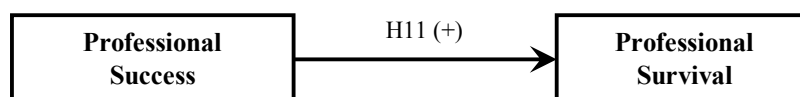
Hypothesis 7: Accounting professionalism will positively relate to accounting practice efficiency.

Hypothesis 8: Accounting judgment will positively relate to professional success.

Hypothesis 9: Accounting practice efficiency will positively relate to professional success.

Hypothesis 10: Accounting professionalism will positively relate to professional success.

Figure 4 The Effects between Professional Success and Professional Survival



Professional Success

Success has many meanings. It is not limited to the level of social status, to achieve one's own objectives or goals, as opposed to failure (Chanruang and Ussahawanichakit, 2011). Professional success is an outcome of the strong accountant who uses his competence or ability in knowledge, skills, and attitude in an audit process. It is the meaning of low cost accounting work (Craswell et al., 1995). Professional success also refers to the opinions for justice and decision-making from other specialists as to any expert skills (such as that of engineers and lawyers), clients'



satisfaction, timeliness, and that which is useful for a client's satisfaction (Nicolaou, 2000). Also, Goodman and Griffith (1991) show that success is useful and has indicated that customer satisfaction is a success (Ives et al., 1983).

Thus, in this research, professional success is defined as the pride and achievement over the goals and expectation from accounting field work, leading to a client's acceptance and satisfaction. Also, it has continuously gained the confidence and trust of users of financial statements and stakeholders, and has been recognized by practitioners correctly, reliably and qualitatively (Craswell et al., 1995). Client acceptance is an image about accounting services affecting the confidence of client behavior (Dick and Basu, 1994).

Research has shown that the perceived professional success of accountants always results from the quality of the financial statements (Stuebs and Thomas, 2009), emotional intelligence (Goleman, 1995; 1998b; Akers and Porter, 2003), accounting practice efficiency or performance, accounting professionalism (Henkang and Ussahawanichakit, 2013), and accounting judgment. In addition, Chanruang and Ussahawanichakit (2011) found that audit success has a positive relationship with audit sustainable. Based on the literature, the influence of professional success has the potential possibility to affect professional survival. Thus, the hypothesis is proposed as follows:

Hypothesis 11: Professional success will positively relate to professional survival.

Professional Survival

In this research, professional survival refers to the existence of a professional accountant who is measured by continuing clients, the creation of new clients providing other services for which the accountant must fairly present statements in accordance with GAAP (Mano, 2003) ,and responding to the expectations of users of financial statements.

Previous research indicates that there is a great need now for accountant professional to step forward and show how serious is their own survival (Mano, 2003). Moreover, many researchers have examined factors causing professional survival,

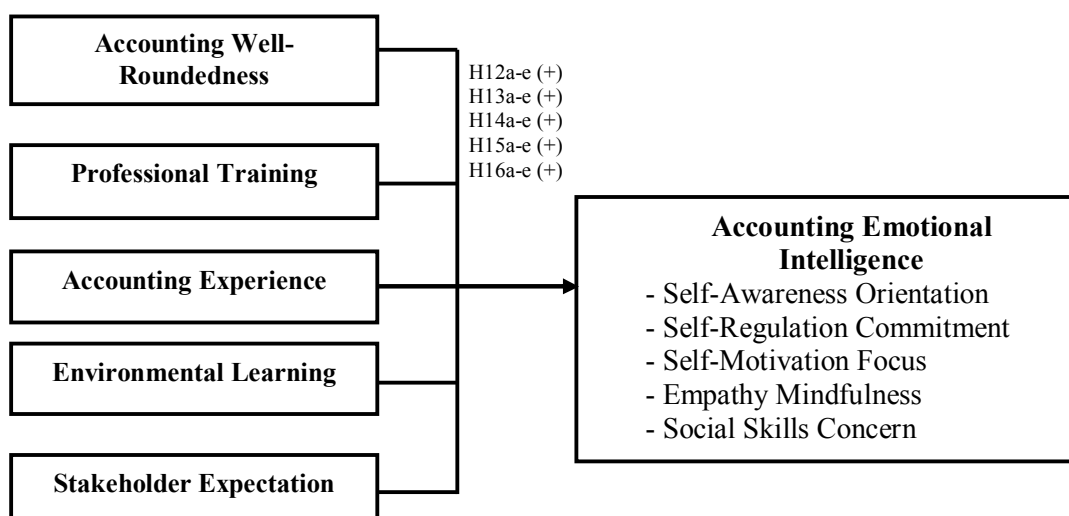


include reputation, audit success, audit report quality (Baotham and Ussahawanichakit, 2009; Robkob and Ussahawanichakit, 2009; Sudsomboon and Ussahawanichakit, 2009). In the accounting context is the same, accountants are able to survive in the profession and must have accounting emotional intelligence, professional success (Akers and Porter, 2003; Kumar et al., 2008; Pungboonpanich, 2012), financial reporting quality, and accounting practice efficiency (Kumar et al., 2008; Khurram et al., 2011; Pungboonpanich, 2012). This research asserts that accounting emotional intelligence and professional success creates professional survival.

Antecedents of Accounting Emotional Intelligence

This research designates accounting well-roundedness, professional training, accounting experience, environmental learning, and stakeholder expectation as the antecedents of accounting emotional intelligence.

Figure 5 The Effects of Antecedents on Accounting Emotional Intelligence



Accounting Well-roundedness

According to the understanding of older accountants, the lack of continuing professional education and knowledge about modern business activities has hindered the development of the accounting professional. Thus, accountants should act diligently and in accordance with applicable knowledge accounting standards, relevant laws or rules, pertinent information and with appropriate analysis when providing services to



clients. Those are required by clients to maintain the necessary level of accounting well-roundedness because of today's changing business environment and competition. Several years have been spent in discussion about many issues that are significantly important to best accountant practices (Wangcharoendate and Ussahawanitchakit, 2010). The requirements are internationally applicable at the organizational and individual levels. Meanwhile, accounting activity collectively must possess the knowledge, skills, and other competencies needed for accountants to perform their individual responsibilities.

Accounting well-roundedness addresses advance knowledge, skills, expertise and other competencies as a collective term that refers to the professional proficiency required for accountants to effectively carry out their professional responsibilities. Accountants may have omniscient knowledge required to provide services in accordance with professional standards prior to performance (Wangcharoendate and Ussahawanitchakit, 2010). So, accountants would have the necessary accounting profession to complete the professionalism good services according to standards, requiring the application of knowledge and skills with reasonable care and diligence for the infallibility of judgment and quality accounting.

Hence, this research defines accounting well-roundedness as bookkeepers who are omniscient and experts, or have character with advanced of knowledge, skills, competencies, due carefulness and discipline (McMillan, 2004; Struweg and Meintjes, 2008); have professional proficiency (CICA, 1995) in accounting standards, regulations and law, accounting information systems can communicate, and exchange information, and coordinate with related persons.

Accounting profession well-roundedness can improve emotional intelligence because accounting well-roundedness provides more understanding about oneself, understanding of others, and other environments with relevant performance. Accountants realize and acquire knowledge by doing tasks and receiving feedback after completing their tasks (Bonner and Walker, 1994). Thus, accounting well-roundedness is an important determinant in applying to enable us to know ourselves, accurately self-assess, be adaptable, communicate skills, leverage diversity, have self-confidence, and withstand and resolve conflicts regarding the problems performance (Wilks and Zimbelman, 2004), which represents emotional intelligence. In prior accounting studies,



there is less investigation conducted in relation to accounting well-roundedness and accounting emotional intelligence. Based on the literature, the influence of accounting well-roundedness has the potential possibility to affect accounting emotional intelligence. Thus, the hypotheses are proposed as follows:

Hypothesis 12a: Accounting well-roundedness will positively relate to self-awareness orientation.

Hypothesis 12b: Accounting well-roundedness will positively relate to self-regulation commitment.

Hypothesis 12c: Accounting well-roundedness will positively relate to self-motivation focus.

Hypothesis 12d: Accounting well-roundedness will positively relate to empathy mindfulness.

Hypothesis 12e: Accounting well-roundedness will positively relate to social skills concern.

Professional Training

Businessmen and bookkeeping need training to share their knowledge to be a good basis for their work (Lenert, 1994). In general, training is very important for professions such as doctors, lawyers, and accountants (bookkeepers). Moreover, technical training can improve knowledge and skills of employees, which led them to the new knowledge and skills to achieve competitive advantage (Lau and Ngo, 2004; De Saá-Pérez et al., 2012) and increase emotional intelligence. The ability to use strategies, which can be created by developing the knowledge and practical skills through training (Sarkis et al., 2010). Moreover, basically professionals must be formal trained professional to develop skills and expertise (Parkan, 2008). In contrast, Khanifar et al. (2012) who suggest that accounting emotional intelligence depends on learning



and experience variety. Also, Jones and Abraham (2009) indicated that the variety of experience is a factor in developing EI.

In this research, professional training is defined as attention to listening and exchanging knowledge related to work with in professional organizations and other related agencies. This is to improve knowledge, accounting skills and other skills associated with the performance, which leads them to access new knowledge and skills to achieve a competitive advantage (Henklang and Ussahawanitchakit, 2013).

Previous research found that organizations can assist employees in developing emotional competencies by providing appropriate training (Arker and Porter, 2003). Moreover, Dulewicz and Higgs (2004) found that elements of emotional intelligence can be developed after relevant training action was borne out by the improvement of scores observed after training. Thus, professional training can help accountants attain more accounting emotional intelligence. In contrast, Jones and Abraham (2009) indicated that the variety of experience is a factor in developing EI.

Based on the literature, the influence of professional training has the potential possibility to affect accounting emotional intelligence. Thus, the hypotheses are proposed as follows:

Hypothesis 13a: Professional training will positively relate to self-awareness orientation.

Hypothesis 13b: Professional training will positively relate to self-regulation commitment.

Hypothesis 13c: Professional training will positively relate to self-motivation focus.

Hypothesis 13d: Professional training will positively relate to empathy mindfulness.

Hypothesis 13e: Professional training will positively relate to social skills concern.



Accounting Experience

Previous research defines that, accounting experience is the role of accounting experience which includes the perception, knowledge, abilities and skills related to accounting and business law, and bookkeepers use the experience to improve accounting practices (Libby and Luft, 1993; Waenkaeo and Ussahawanitchakit, 2011). Accounting experience refers to accounting knowledge and skills that can add value to the company (Pothong and Ussahawanitchakit, 2011).

Experience is learned from routine, industry-specific experience to optimize accounting performance. It includes skills, abilities, and knowledge of a person having a positive relationship with the performance of the accounting. In particular, it helps to solve complex problems and to optimize the judgments of the accountant and the decision-making (Lehman and Norman, 2006). Accountants who are highly experienced can show what accountants can understand and express their knowledge continuously, so the accounting experience is very important for efficient operation (Rentsch et al., 1994; Pothong and Ussahawanitchakit, 2011).

In this research, accounting experience is an antecedent of accounting emotional intelligence and can be defined as the recognition, ability, knowledge and skills gained from the practice in the past, both positive and negative (Libby and Luft, 1993; Waenkaeo and Ussahawanitchakit, 2011) in order to determine how to practice for the future, to make the more efficient practice, and bring knowledge and understanding. Many research studies about the antecedent of emotional intelligence which Cook et al. (2011) state that work experience is an instrument in improving emotional intelligence (Shipley et al., 2010). This is consistent with Day and Carroll (2004), who found experience, was positively correlated with three of the four emotional intelligence scales, as measured by the Mayer-Salovey-Caruso emotional intelligence test. In contrast, Khanifar et al. (2012) who suggest that accounting emotional intelligence depends on learning and a variety of experience. Also, Jones and Abraham (2009) indicated that the variety of experience is a factor in developing EI.

Based on the literature, the influence of accounting experience has the potential possibility to affect accounting emotional intelligence. Thus, the hypotheses are proposed as follows:



Hypothesis 14a: Accounting experience will positively relate to self-awareness orientation.

Hypothesis 14b: Accounting experience will positively relate to self-regulation commitment.

Hypothesis 14c: Accounting experience will positively relate to self-motivation focus.

Hypothesis 14d: Accounting experience will positively relate to empathy mindfulness.

Hypothesis 14e: Accounting experience will positively relate to social skills concern.

Environmental Learning

The environment has changed continuously, and dynamic environmental change influences which are difficult to comprehend for organizations because there are a variety of features in the environment that affect them. The environment of an organization is the pattern of all the external situations that influence its life and development and that are identified in five environmental dimensions: technological, economic, physical, social, and political. In addition, Scott and Gough (2003) noted that environmental learning has been defined as engagement with the environment or environmental thinking and environmental learning capability must be appropriate in both environmental characteristics and needs of the organization if the company is to achieve the greatest return and growth in the long term (Luo, 2000).

Challenges to the growth and viability of accountants arise from globalization, increased customer expectations, increased competition, operational processes and management techniques (Banham, 2010). In order to have success and survive, an accountant needs to be able to learn and change as external challenges arise. A better understanding of the working environment can help accountants to meet the expectations of their own performance. In today's business environment, most



researchers agree that the ability of organizations to learn faster than the competitors is a key source of competitive advantage (Ulrich et al., 1993; Slocum et al., 1994; Nevis et al., 1995).

In this research, environmental learning is defined as the ability of accountants to study and understand about the dynamics of the environment with related operations (e.g. economic, social, political, law, competitive, and regulatory). Included are analyses of environmental trends, both present and in the future, to adapt for continuous work and to achieve the most success (Luo, 2000). Consequently, accountants are operating in the environment that has changed considerably as a result of rapid changes and uncertainties such as the decision in the uncertainty. Moreover, decision-making process based on information, knowledge and learning are designed to reduce uncertainty in decision-making, leading to goal achievement (Rowley and Gibbs, 2008).

Therefore, accountants have implemented learning about environmental trends to improve emotional intelligence, operation competency and practices, judgment, practice efficiency, professional success and survival. Prior studies have investigated the ability of the workplace in learning to impact emotional intelligence, and those have been related to professions that can be expected to have high emotional impact, such as hospice staff (Clarke, 2006a) /or nurses (Akerjordet and Severinswon, 2004). Likewise, individuals who are able to learn about the environment provide a process of change for knowledge that involves changes in cognition and behaviors for performance improvement (Prieto and Revilla, 2006). In other words, the accountants are aware that they need to be competitive to survive in a global environment. They need to learn from environment situations. The environment affects the decisions of accountants. Besides, an uncertain environment that may affect performance such as changes in accounting standards, rules, regulations, and volatility in competition. So, accountants must learn about the uncertainty in the environment to adjust the emotion and adapt to keep pace with those changes. This will increase the competitive advantage to succeed and survive in the profession. In contrast, the highly turbulent, dynamic, and competitive environment, rapid technological change, and increasingly diverse which it is increasingly difficult for people to develop EI (Singh, 2008). This is consistent with



Kachel and Jennings (2010) which indicated that learning about environmental is not necessarily leading to a positive change.

At this point, this research implies that environmental learning tends to improve the relationships of accounting emotional intelligence. Thus, the hypotheses are proposed as follows:

Hypothesis 15a: Environmental learning will positively relate to self-awareness orientation.

Hypothesis 15b: Environmental learning will positively relate to self-regulation commitment.

Hypothesis 15c: Environmental learning will positively relate to self-motivation focus.

Hypothesis 15d: Environmental learning will positively relate to empathy mindfulness.

Hypothesis 15e: Environmental learning will positively relate to social skills concern.

Stakeholder Expectation

Freeman (1984) defined stakeholders as any group or individual who can affect or is affected by the achievement of an organization's objectives. This is consistent with Jurgens et al. (2010) who defined the stakeholder as an individual or group who influences organizational objectives. There are two groups of stakeholders to influence the organization are internal, and external stakeholders. Internal stakeholders consists owners, employees, managers, and board members. External stakeholders consists customers, suppliers, creditors, governments, unions, local communities, and the general public.

Stakeholders expected to increase the willingness of consumers to require the company to refrain from wickedness, irresponsible and exploitative behavior.



All members of society have a moral responsibility to act in the public interest. The Corporate management is responsible for the assignment of use the economic resources of society, which includes natural resources, financial assets, human assets, and technology (Dillard et al., 2005).

The accounting profession has a responsibility to prepare financial reports with quality, reliability, and in a timely manner. This role is concerned with the integrity, responsibility, and accountability of the related financial and administrative systems (Dillard et al., 2005). According to Taylor et al. (2003), stakeholders expect in financial statements to provide a reliable representation of the financial position, as well as the results of operations, and cash flows of the entity are bookkeeping. In audit literature, Liggio (1974) noted that the first to apply the phrase “expectation gap” to auditing, defined it as the difference between the levels of expected performance as being envisioned by auditors and by financial statement users. In addition, the most researchers have tried to determine the expectations of stakeholders in regard to product and service attributes, such as timeliness of service, communication, competence and reliability. It means these features affect stakeholder satisfaction (e.g. Momani, 2000; Siu et al., 2001; Karna, 2004; Ling and Chong, 2005, Lai and Pang, 2010 cited from Hartmann and Hietbrink, 2013).

In this research, stakeholder expectation refers to societal prospects for the professional accountant who is concerned with the integrity, accountability, and a moral responsibility to act in the public interest (Liggio, 1974; Taylor et al., 2003; Dillard et al., 2005; Uachanachit et al., 2012). McEnrue et al. (2009) found that the expectations of different individuals affect emotional intelligence. When stakeholders are expected in a person so that person must be adapted to meet expectations. Based on the literature, the influence of stakeholder expectation has the potential possibility to affect accounting emotional intelligence. Thus, the hypotheses are proposed as follows:

Hypothesis 16a: Stakeholder expectation will positively relate to self-awareness orientation.

Hypothesis 16b: Stakeholder expectation will positively relate to self-regulation commitment.



Hypothesis 16c: Stakeholder expectation will positively relate to self-motivation focus.

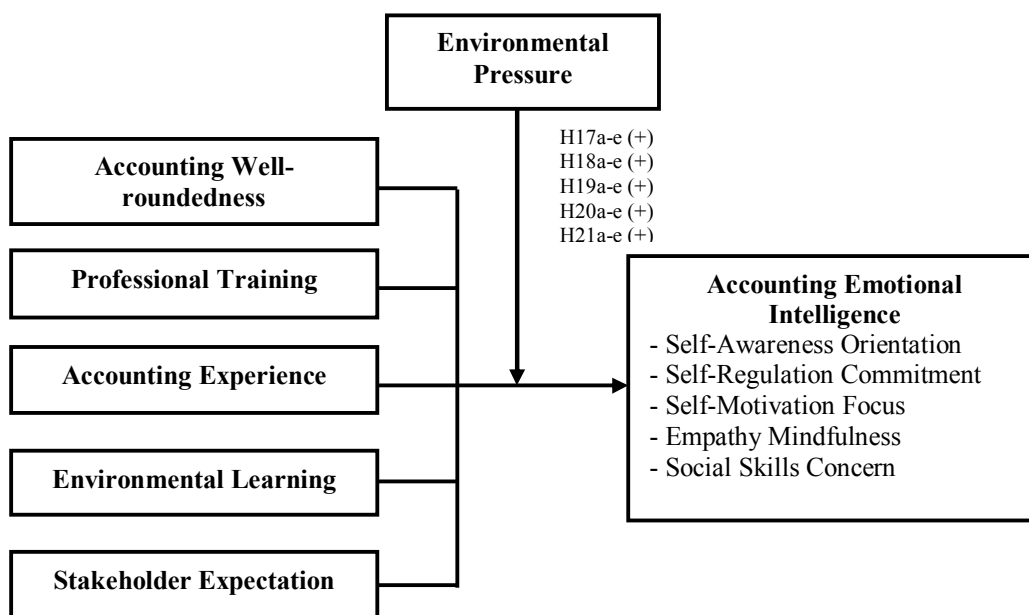
Hypothesis 16d: Stakeholder expectation will positively relate to empathy mindfulness.

Hypothesis 16e: Stakeholder expectation will positively relate to social skills concern.

Moderating Variable

This research addresses environmental pressure as the moderator of the relationships between the antecedents and accounting emotional intelligence.

Figure 6 The Moderating Effects of Environmental Pressure



Environmental Pressure

The environment has influence on strategies, operational processes, and outcomes of work practice, as well as the complex internal decision processes of management (Goll and Rasheed, 2004). Likewise, environmental uncertainty is defined as the rate of change or fluctuation in the organization's external environment, including



customers, competitors, government regulations, and labor unions (Habib et al., 2011). The general environment is defined as the factors that affect organizations indirectly, including political, economic and social/demographic elements.

This research treats environmental pressure as moderating effect which encourages accountants (bookkeepers) in emphasizing accounting emotional intelligence. Environmental pressure is defined as situations that have driving force for which bookkeepers must be adapted to the situation in the market of the accounting profession. Also, the environment has always changed and accounting practices carefully with it. Compliant regulatory standard are related to practice that has been influenced by both internal and external environments such as law and regulations, competition intensity, and customer demand. These drive bookkeepers to have good behavior for satisfying and being acknowledged from their stakeholders (Prempanichnukul and Ussahawanitchakit, 2010). For example, competition intensity and customer demand in recent days are more concerned about accountability, integrity, ethics, communication skills, information exchange, and better coordination to be able to meet the needs of clients. Competition intensity is a component of environmental pressure, which also includes the bargaining power of buyers and suppliers, the threat of new entrants, and rivalry among existing firms (Tangpinyoputtikhun and Ussahawanitchakit, 2009). Prior research finds emotional intelligence is a range of competencies, non-cognitive capabilities, and skills that influence an individual's capability to be successful in coping with environmental pressures and demands (Bar-On, 2002). So, when there are pressures from the external environment, people need to adapt to cope with the pressures and changes that occur. As per the literature above, the hypotheses are proposed as follows:

Hypothesis 17a: Environmental pressure will positively moderate the relationships between accounting well-roundedness and self-awareness orientation.

Hypothesis 17b: Environmental pressure will positively moderate the relationships between accounting well-roundedness and self-regulation commitment.



Hypothesis 17c: Environmental pressure will positively moderate the relationships between accounting well-roundedness and self-motivation focus.

Hypothesis 17d: Environmental pressure will positively moderate the relationships between accounting well-roundedness and empathy mindfulness.

Hypothesis 17e: Environmental pressure will positively moderate the relationships between accounting well-roundedness and social skill concern.

Hypothesis 18a: Environmental pressure will positively moderate the relationships between professional training and self-awareness orientation.

Hypothesis 18b: Environmental pressure will positively moderate the relationships between professional training and self-regulation commitment.

Hypothesis 18c: Environmental pressure will positively moderate the relationships between professional training and self-motivation focus.

Hypothesis 18d: Environmental pressure will positively moderate the relationships between professional training and empathy mindfulness.

Hypothesis 18e: Environmental pressure will positively moderate the relationships between professional training and social skill concern.

Hypothesis 19a: Environmental pressure will positively moderate the relationships between accounting experience and self-awareness orientation.

Hypothesis 19b: Environmental pressure will positively moderate the relationships between accounting experience and self-regulation commitment.

Hypothesis 19c: Environmental pressure will positively moderate the relationships between accounting well-roundedness and self-motivation focus.



Hypothesis 19d: Environmental pressure will positively moderate the relationships between accounting experience and empathy mindfulness.

Hypothesis 19e: Environmental pressure will positively moderate the relationships between accounting experience and social skill concern.

Hypothesis 20a: Environmental pressure will positively moderate the relationships between environmental learning and self-awareness orientation.

Hypothesis 20b: Environmental pressure will positively moderate the relationships between environmental learning and self-regulation commitment.

Hypothesis 20c: Environmental pressure will positively moderate the relationships between environmental learning and self-motivation focus.

Hypothesis 20d: Environmental pressure will positively moderate the relationships between environmental learning and empathy mindfulness.

Hypothesis 20e: Environmental pressure will positively moderate the relationships between environmental learning and social skill concern.

Hypothesis 21a: Environmental pressure will positively moderate the relationships between stakeholder expectation and self-awareness orientation.

Hypothesis 21b: Environmental pressure will positively moderate the relationships between stakeholder expectation and self-regulation commitment.

Hypothesis 21c: Environmental pressure will positively moderate the relationships between stakeholder expectation and self-motivation focus.

Hypothesis 21d: Environmental pressure will positively moderate the relationships between stakeholder expectation and empathy mindfulness.



Hypothesis 21e: Environmental pressure will positively moderate the relationships between stakeholder expectation and social skill concern.

Summary

This chapter presents the conceptual model of accounting emotional intelligence drawn from theory of successful intelligence and social cognitive theory as a theoretical framework. In addition, this chapter has also proposed a set of 21 testable hypotheses. Accounting emotional intelligence is the main concern of this research that is focused on its antecedents and consequences. This research also investigates the impacts of accounting judgment, accounting practice efficiency, accounting professionalism, professional success, and professional survival. Moreover, the effects of the antecedents, including accounting well-roundedness, professional training, accounting experience, environmental learning, and stakeholders on accounting emotional intelligence by using environmental pressure as a moderator are investigated. Table 3 presents the summary of hypothesized relationships.

Next, chapter three explains the research methods, including sample selection and data collection procedure, the variable measurements of each construct, and the development and verification of the survey instrument by testing reliability and validity, the statistics and equations to test the hypotheses, and the summary table of definitions and operational variables of the constructs.



Table 3 Summary of Hypothesized Relationships

Hypothesis	Description of Hypothesized Relationships
H1a	Self-awareness orientation will positively relate to accounting judgment.
H1b	Self-awareness orientation concern will positively relate to accounting practice efficiency.
H1c	Self-awareness orientation concern will positively relate to accounting professionalism.
H1d	Self-awareness orientation concern will positively relate to professional success.
H1e	Self-awareness orientation concern will positively relate to professional survival.
H2a	Self-regulation commitment will positively relate to accounting judgment.
H2b	Self-regulation commitment will positively relate to accounting practice efficiency.
H2c	Self-regulation commitment will positively relate to accounting professionalism.
H2d	Self-regulation commitment will positively relate to professional success.
H2e	Self-regulation commitment will positively relate to professional survival.
H3a	Self-motivation focus will positively relate to accounting judgment.
H3b	Self-motivation focus will positively relate to accounting practice efficiency.
H3c	Self-motivation focus will positively relate to accounting professionalism.
H3d	Self-motivation focus will positively relate to professional success.
H3e	Self-motivation focus will positively relate to professional survival.
H4a	Empathy mindfulness will positively relate to accounting judgment.
H4b	Empathy mindfulness will positively relate to accounting practice efficiency.
H4c	Empathy mindfulness will positively relate to accounting professionalism.
H4d	Empathy mindfulness will positively relate to professional success.
H4e	Empathy mindfulness will positively relate to professional survival.



Table 3 (Continued)

Hypothesis	Description of Hypothesized Relationships
H5a	Social skills concern will positively relate to accounting judgment.
H5b	Social skills concern will positively relate to accounting practice efficiency.
H5c	Social skills concern will positively relate to accounting professionalism.
H5d	Social skills concern will positively relate to professional success.
H5e	Social skills concern will positively relate to professional survival.
H6	Accounting judgment will positively relate to accounting practice efficiency.
H7	Accounting professionalism will positively relate to accounting practice efficiency.
H8	Accounting judgment will positively relate to professional success.
H9	Accounting practice efficiency will positively relate to professional success.
H10	Accounting professionalism will positively relate to professional success.
H11	Professional success will positively relate to professional survival.
H12a	Accounting well-roundedness will positively relate to self-awareness orientation.
H12b	Accounting well-roundedness will positively relate to self-regulation commitment.
H12c	Accounting well-roundedness will positively relate to self-motivation focus.
H12d	Accounting well-roundedness will positively relate to empathy mindfulness.
H12e	Accounting well-roundedness will positively relate to social skills concern.
H13a	Professional training will positively relate to self-awareness orientation.



Table 3 (Continued)

Hypothesis	Description of Hypothesized Relationships
H13b	Professional training will positively relate to self-regulation commitment.
H13c	Professional training will positively relate to self-motivation focus.
H13d	Professional training will positively relate to empathy mindfulness.
H13e	Professional training will positively relate to social skills concern.
H14a	Accounting experience will positively relate to self-awareness orientation.
H14b	Accounting experience will positively relate to self-regulation commitment.
H14c	Accounting experience will positively relate to self-motivation focus.
H14d	Accounting experience will positively relate to empathy mindfulness.
H14e	Accounting experience will positively relate to social skills concern.
H15a	Environmental learning will positively relate to self-awareness orientation.
H15b	Environmental learning will positively relate to self-regulation commitment.
H15c	Environmental learning will positively relate to self-motivation focus.
H15d	Environmental learning will positively relate to empathy mindfulness.
H15e	Environmental learning will positively relate to social skills concern.
H16a	Stakeholder expectation will positively relate to self-awareness orientation.
H16b	Stakeholder expectation will positively relate to self-regulation commitment.
H16c	Stakeholder expectation will positively relate to self-motivation focus.
H16d	Stakeholder expectation will positively relate to empathy mindfulness.



Table 3 (Continued)

Hypothesis	Description of Hypothesized Relationships
H16e	Stakeholder expectation will positively relate to social skills concern.
H17a	Environmental pressure will positively moderate the relationships between accounting well-roundedness and self-awareness orientation.
H17b	Environmental pressure will positively moderate the relationships between accounting well-roundedness and self-regulation commitment.
H17c	Environmental pressure will positively moderate the relationships between accounting well-roundedness and self-motivation focus.
H17d	Environmental pressure will positively moderate the relationships between accounting well-roundedness and empathy mindfulness.
H17e	Environmental pressure will positively moderate the relationships between accounting well-roundedness and social skill concern.
H18a	Environmental pressure will positively moderate the relationships between professional training and self-awareness orientation.
H18b	Environmental pressure will positively moderate the relationships between professional training and self-regulation commitment.
H18c	Environmental pressure will positively moderate the relationships between professional training and self-motivation focus.
H18d	Environmental pressure will positively moderate the relationships between professional training and empathy mindfulness.
H18e	Environmental pressure will positively moderate the relationships between professional training and social skill concern.
H9a	Environmental pressure will positively moderate the relationships between accounting experience and self-awareness orientation.
H19b	Environmental pressure will positively moderate the relationships between accounting experience and self-regulation commitment.
H19c	Environmental pressure will positively moderate the relationships between accounting well-roundedness and self-motivation focus.



Table 3 (Continued)

Hypothesis	Description of Hypothesized Relationships
H19d	Environmental pressure will positively moderate the relationships between accounting experience and empathy mindfulness.
H19e	Environmental pressure will positively moderate the relationships between accounting experience and social skill concern.
H20a	Environmental pressure will positively moderate the relationships between environmental learning and self-awareness orientation.
H20b	Environmental pressure will positively moderate the relationships between environmental learning and self-regulation commitment.
H20c	Environmental pressure will positively moderate the relationships between environmental learning and self-motivation focus.
H20d	Environmental pressure will positively moderate the relationships between environmental learning and empathy mindfulness.
H20e	Environmental pressure will positively moderate the relationships between environmental learning and social skill concern.
H21a	Environmental pressure will positively moderate the relationships between stakeholder expectation and self-awareness orientation.
H21b	Environmental pressure will positively moderate the relationships between stakeholder expectation and self-regulation commitment.
H21c	Environmental pressure will positively moderate the relationships between stakeholder expectation and self-motivation focus.
H21d	Environmental pressure will positively moderate the relationships between stakeholder expectation and empathy mindfulness.
H21e	Environmental pressure will positively moderate the relationships between stakeholder expectation and social skill concern.



CHAPTER III

RESEARCH METHODS

The prior chapter thoroughly describes the understanding of accounting emotional intelligence with a theoretical foundation, literature review, conceptual framework, and hypotheses development. Consequently, research methods help to clearly understand the testable hypotheses. This chapter describes the research methods which are organized as follows. Firstly, the sample selection and data collection procedure section, which includes the population and sample, the data collection, and the test of non-response bias, are detailed. Secondly, the variable measurements are delineated. Thirdly, the method part includes the test of validity and reliability, analytical statistics, and related equations of regression analysis. Finally, the table that presents the summary of the definitions and operational variables of the constructs is included.

Sample Selection and Data Collection Procedure

This research attempts to investigate the relationships among accounting emotional intelligence, and professional survival of bookkeepers in the Northeastern of Thailand. Thus, key participants of this research are bookkeepers in the Northeastern of Thailand. Bookkeepers is one profession of accountants who has functions and responsibilities to bookkeeping; of someone whose duty is to keep accounts, if it is undertaken in the capacity as an employee; they are also known as a financial record-keeper. The database of the list of bookkeepers in the Northeastern of Thailand is drawn from the Development of Business Department (DBD), Ministry of Commerce, Thailand (www.dbd.go.th). The procedure of sample selection and data collection is presented as follows.

Bookkeepers in Thailand

In Thailand, bookkeeper (one profession of accountants) means the person responsible for undertaking the bookkeeping of the person charged with the accounting



duty, whether it is undertaken in the capacity as an employee of the person charged with the accounting duty or not.

The duties of bookkeepers are:

1. The bookkeeper must prepare accounts for reflecting the current operation results, financial position or change in financial position of the person charged with the accounting duty in accordance with reality and accounting standards, with proper and complete supporting documents used for making entries in accounts.

2. In making entries in accounts, the bookkeeper must perform in the following manners:

- 2.1 Entries must be made in Thai or, in the case of entries in a foreign language, in a manner having the corresponding Thai language attached thereto, or in the form of accounting codes accompanied by a code translation manual in Thai

- 2.2 Entries must be made in ink, typed, printed or made by any other method capable of producing a similar result.

Qualifications for bookkeepers are:

1. Minimum qualification diploma or high vocational degree in accounting can prepare accounts according to the following conditions:

- 1.1 Registered partnership are required to have their qualifications as follows: not more than five million baht of capital registration, not more than thirty million baht of total assets and not more than thirty million baht of total revenues,

- 1.2 Limited company is required to have their qualifications as follows: not more than five million baht of capital registration, not more than thirty million baht of total assets and not more than thirty million baht of total revenues.

2. Bachelor's degree in accounting can prepare accounts every entity.

Population and Sample

The population is bookkeepers in the Northeastern of Thailand. In this research, the population and sample are collected from the Department of Business Development Ministry of Commerce's online data-base. The sample was selected from the Development of Business Department (DBD), Ministry of Commerce, Thailand (www.dbd.go.th). This database is a good source that provides all complete addresses, which can confirm and assert the data as to whether certain bookkeepers still remain in the accounting business. They are chosen because this research investigates the



relationships between accounting emotional intelligence and professional survival. They obtain real information, and have the clear truth as bookkeepers who meet the criterion. Addresses available in the database total 3,321 bookkeepers that are active (information drawn on February 28th, 2014). Their performance affects various stakeholders' decision-making that influences accounting judgment, accounting practice efficiency, accounting professionalism, professional success, and professional survival. Thus, this research investigates the relationships between accounting emotional intelligence, accounting judgment, accounting practice efficiency, accounting professionalism, professional success, and professional survival of bookkeepers. Based on accounting emotional intelligence research, each bookkeeper has practiced different types of accounting emotional intelligence and has been various accounting judgments, accounting practice efficiency, accounting professionalism, professional success, and professional survival.

For this research, the bookkeepers in the Northeastern of Thailand are interesting to investigate for two reasons. First, in the year 2015, into the ASEAN (Association of Southeast Asian Nations) Economic Community (AEC), will grouped together countries in the region ASEAN for the purposes of economic liberalization, trade, and economic development to strengthen the region, and increase competitiveness with other regions under the idea to build a single market and production base to occur in the region, leading to the AEC. Moreover, the AEC will cause the movement of goods and services, investment, capital, and skilled labor freely in all 10 countries in the region (which are Thailand, Myanmar, Laos, Vietnam, Malaysia, Singapore, Indonesia, Philippines, Cambodia, and Brunei). Professional accounting is one of seven professions that are in agreement with regards to the free movement of skilled labor. This means that when Thailand enters into the AEC in the year 2015, the AEC will affect the accounting professions in ASEAN. Finally, Northeast Thailand is a region that has much space, compared to 1 in 3 of the all area in Thailand. Northeastern Thailand is also the gateway of trade to eastern market side of the Greater Mekong Subregion (GMS) of six countries, including Thailand, Myanmar, Laos, Cambodia, Vietnam and southern China, which situation is conducive to invest. The Northeast also has development projects currently outstanding. In particular, the development of infrastructure and logistics systems to support the upcoming AEC in 2015 are likely to



become to come about as a new production base of industrial sectors that will extensively benefit the development of the region and nation.

Thus, the relationships needed to be investigated. In addition, there has been no previous empirical research investigating the influence of accounting emotional intelligence on professional survival in the Northeastern of Thailand. The sample of this research is chosen from the online database of the Department of Business Development, Ministry of Commerce, Thailand, which provides a total of 3,321 bookkeepers (Department of Business Development, 2014). The source of data used in this research is collected through a selected list of 3,321 bookkeepers which are recorded in February 2014. Accordingly, an appropriate sample size is 344 bookkeepers under the 95% confidentiality (Krejcie and Morgan, 1970). Based on prior business research, a 20% response rate for a mail survey, without an appropriate follow-up procedure, is deemed sufficient (Aaker et al., 2001). Therefore, 1,720 bookkeepers are an appropriate sample for a distributed mail survey. As a result, the questionnaires are directly distributed to a random choice of 1,720 bookkeepers in the Northeastern of Thailand by using the stratified random sampling procedure. Stratified sampling is used to ensure with equal accuracy in different parts of the provinces, which is a step in the sampling following 1) classification bookkeeper in the northeastern by provinces, 2) determine samples bookkeeper in the northeastern by proportion, and 3) perform sampling by using computer sampling method (see Table 1A, Appendix A).

Data Collection

This research employs a mailed questionnaire as the instrument for collecting data. The questionnaires are appropriately used to collect data in this research. These are a widely-used method for large-scale data collection in behavioral accounting because a representative sample can be collected from the chosen population in a variety of locations at a low cost (Kwok and Sharp, 1998). Thus the information was more valid. The questionnaires were directly distributed to the bookkeepers in the Northeastern of Thailand by a mail survey. Then, the completed questionnaires were directly sent back to the researcher by the prepared returned envelopes for ensuring the confidentiality within four weeks.

The mail survey procedure via the self-administered questionnaire was used as the instrument for data collection. The questionnaire mailing may be given a low



response rate, unless the questionnaire can engage the respondent's interest or the respondents perceived a direct value from the investigation of the questionnaire. Then, to try to overcome this problem, a cover letter was used to introduce the researcher, the objectives of the research, and the importance of the survey. A letter from the university was also attached to confirm that the researcher came from the cited academic institution, and to ask for cooperation from the participants. All participants were offered a free copy of the summary results as a non-monetary incentive if they completed and returned the valid questionnaire (Sittimalakorn and Hart, 2004).

For each set of instrument package consisted of a questionnaire, a cover letter containing an explanation of the research, and a postage pre-paid reply envelope. This package was distributed to each key informant. The total numbers of questionnaires sent were 1,720 packages mailed on the mid of May, 2014. The collection plan of data was received within four weeks. At the first stage, the questionnaire was answered and sent to the researcher in the first two weeks after the first mailing. After four weeks, to increase response rate, a following up postcard was sent to bookkeepers who had not yet replied to remind them to complete the questionnaire and to request them to cooperate in answering it. In summary, the duration of data collection was used approximately eight weeks which the total of 225 responded questionnaires were received.

In this research, a questionnaire consists of six parts. A choice for the questionnaire was to use closed-ended questions because it is easier and quicker for respondents to answer and easier to code and statistically analyze (Neuman, 2006).

Part one asks for personal information such as gender, age, marital status, level of education, experience in work, average income per month, and current bookkeeping status.

Parts two through part five request to measure each of the constructs in the conceptual model of which a total of 87 items are composed. Which measures items anchored by a five-point Likert scale ranging from 1 (strongly disagree) to 5 (strongly agree). According to Nunnally (1978) and Neuman (2006), the number of choices is usually better when using four to eight categories. Other than that, they are not meaningful, and will become confused. Therefore, using five categories is appropriate to create a refined measure. All of the constructs are developed for measuring from the definition of each, as well as from literature reviews.



Part two requests for five dimensions of accounting emotional intelligence perception which are self-awareness orientation, self-regulation commitment, self-motivation focus, empathy mindfulness, and social skills concern. Next, part three asks for the perceptions of the consequences of accounting emotional intelligence consisting of accounting judgment, accounting practice efficiency, accounting professionalism, professional success, and professional survival. Part four enquires about the perceptions of internal factors that influence accounting emotional intelligence comprising of accounting well-roundedness, professional training, accounting experience, and environmental learning. Part five asks for the perceptions of external factors which affect accounting emotional intelligence comprising of stakeholder expectation and environmental pressure. Finally, part six includes an open-ended question for informant's suggestions and opinion. Appendix G and H present both English and Thai version of the questionnaire in this research. With regard to the questionnaire mailing, 234 surveys were undeliverable because some bookkeepers had moved to unknown locations. Deducting the undeliverable from the original 1,720 mailed, the valid mailing was 1,486 surveys, from which 225 responses were received. Due to 6 found incomplete and with response errors, they were deducted from further analysis. Of the surveys completed and received, only 219 were usable.

The effective response rate was approximately 14.74%, less than 20% because it may be due to the busy work demands in public accounting across the first calendar quarter as a cultural phenomenon (Sweeney and Summers, 2002). However, the acceptable criterion for the minimum sample size is that it should never fall below five observations for each interdependent variable; it was 16×5 which is approximately 80. (Hair et al., 2010). Thus, 219 bookkeepers are acceptable sample size for employing multiple regression analysis. In addition, research of Holbrook et al. (2007) shows that the response rate is not directly related to the accuracy of the findings. They compared the results of the research with different response rate between response rate 18% and 60% found that different response rate does not make the results of research varies with. Therefore, this research received questionnaires returned 14.74% not make the results of research into the impaired. Moreover, The details of the mail surveyed questionnaires are presented in Table 4.



Table 4 The Details of Questionnaire Mailing

Details	Numbers
Amount of questionnaire mailing	1,720
Number of undelivered questionnaires	234
Number of successful questionnaire mailing	1,486
Received questionnaires	225
Unusable questionnaires	6
Usable questionnaires	219
Response Rate (219/1,486) x 100	14.74%

Test of Non-Response Bias

The non-response bias is always a problem in research survey. The test of non-response bias is utilized to protect possible response bias problems between respondents and non-respondents. The non-response bias testing procedure is evaluated by comparing early and late completed and returned questionnaires, whereas the late responses represent non-respondents (Armstrong and Overton, 1977). A t-test comparison is operated to examine the significant differences of the demographic information of the bookkeepers (such as gender, age, marital status, and experience in accounting work) between early and late responses. If the results of the t-test show no significant difference between these two groups of respondents, it implies that these returned questionnaires have no non-response bias problem, thus assumed that non-response bias had no major impact on the result of this research (Armstrong and Overton, 1977).

In this research, all 219 received questionnaires were separated into two equal groups. The first fifty percent of responses were defined as the early group of respondents ($n = 110$) and the last fifty percent of responses were defined as the late group of respondents ($n = 109$). Then, 110 responses from the early group were used to test the difference with 109 responses received from the late group by the t-test statistics in terms of their demographic information which consisted of gender, age, marital status, and experience in work. The results of the t-test statistics reveal that there are no statistically significant difference between the two groups in the overall variables



including gender ($t = -0.323$, $p > .05$), age ($t = 0.899$, $p > .05$), marital status ($t = -0.340$, $p > .05$), and experience in work ($t = 1.131$, $p > .05$). Thus, non-response bias does not pose a significant problem for this research. The results of non-response bias test are shown in Appendix B.

Measurements

The measure of development procedures involves a multiple-items development for measuring each construct in the conceptual model. They should be measured by multiple items because all variables are abstract constructs that cannot be directly measured; thus, multiple items increase the validity and reliability (Churchill, 1979). These constructs are transformed into operational variables for true measuring. To measure each construct in the conceptual model, all variables are developed for measuring from the definition, and all variables gained from the survey are measured by a five-point Likert scale, ranging from 1 (strongly disagree) to 5 (strongly agree). Table 6 shows the definition of each construct, the operational variables, and the scale source. Hence, the variable measurements of the dependent variable, independent variables, and control variables of this research are described as follows.

Dependent Variable

Professional survival. Professional survival is defined as the existence of a professional accountant who is measured by the existence of continuing clients, the creation of new clients and providing other services in which the accountant must fairly present statements in accordance with generally accepted accounting principles (GAAP) (Mano, 2003); and they must responding to the expectations of users of financial statements. This construct is measured, using a five-item scale developed as a new scale based on its definition.

Independent Variables

This research consists of 15 independent variables. The first variable, a core construct of this research (accounting emotional intelligence), includes the following five dimensions: self-awareness orientation, self-regulation commitment, self-motivation focus, empathy mindfulness, and social skills concern. These dimensions reflect good aspects of accounting emotional intelligence.



Self-awareness orientation. Self-awareness orientation refers to the ability to recognize and understand one's self truthfully, including effects that occur to one-self and others, consisting of emotional awareness (recognizing one's own emotions and their effects), realistic self-assessment (knowing what they are doing, strengths, weaknesses, needs, and drives), and self-confidence (a strong sense of one's self-worth and capabilities) (Goleman, 1998b). This construct is measured using a six-item scale, developed as a new scale based on its definition.

Self-regulation commitment. Self-regulation commitment is defined as emphasis on control or appropriate self-management, which is thinking before acting that is composed of: self-control (keeping disruptive emotions and impulses in check), trustworthiness (maintaining standards of honesty and integrity), conscientiousness (taking the responsibility for personal performance), adaptability (flexibility in handling change), and innovation (being comfortable with novel ideas, approaches, and new information) (Goleman, 1998b; 2004). This construct is measured using a six-item scale developed as a new scale, based on its definition.

Self-motivation focus. Self-motivation focus refers to as the creating impulse for one self to work in achieving goals for reasons beyond money, or status of one's own; but for the success of the goal by using relentless effort consisting of achievement drive (striving attempt to improve or meet a standard of excellence), commitment (aligning with goals of the group or organization) initiative (readiness to act on opportunities), and optimism (persistence in pursuing goals despite obstacles and setbacks) (Goleman, 1998b; Dulewicz and Higgs, 1999). This construct is measured using a seven-item scale developed as a new scale, based on its definition.

Empathy mindfulness. Empathy mindfulness is defined as the ability to recognize and understand others and skills to handle other people, It includes recognizing and responding to changes in their emotions, understanding their feelings transmitted through verbal and nonverbal messages, providing emotional support to people when needed, and understanding the links between their emotions and behavior (Goleman, 1998b; Rahim and Marvel, 2011). This construct is measured using a six-item scale developed as a new scale, based on its definition.



Social skills concern. Social skills concern refers to the ability to build good relationships with others by building networks, which consist of the ability to influence, communicate, manage conflict, be a catalyst change, build bonds, collaborate, and cooperate, which are team capabilities (Goleman, 1998b). This construct is measured using a six-item scale developed as a new scale, based on its definition.

Antecedent Variables

For this research, the internal and external factors are treated as the antecedents of accounting emotional intelligence. These variables are measured using four factors of the internal factor, including accounting well-roundedness, professional training, accounting experience, and environmental learning. In addition, one factor of the external factor is stakeholder expectation.

Accounting well-roundedness. accounting well-roundedness refers to accountants who are omniscient and have expertise or have the character of advanced knowledge, skill, competencies, due carefulness, discipline, and professional proficiency about accounting standards, regulations and law, accounting information system, communication, information exchange and coordinating with related persons (CICA, 1995; McMillan, 2004; Struweg and Meintjes, 2008; Wangraj and Ussahawanitchakit, 2013). This construct is measured using a five-item scale developed as a new scale based on its definition.

Professional training. Professional training refers to attention to listening and exchanging knowledge related to work with professional organizations and other related agencies. It is improving knowledge, accounting skills and other skills associated with performance (Henklang and Ussahawanitchakit, 2013). This construct are measured using a five-item scale modified from Henklang and Ussahawanitchakit (2013).

Accounting experience. Accounting experience is defined as the recognition, ability, knowledge and skills gained from past practice, both positive and negative in order to determine how practice for future makes the practice more efficient, and bringing increase knowledge and understanding (Libby and Luft, 1993; Waenkaeo and Ussahawanitchakit, 2011). This construct is measured using a five-item scale modified from Waenkaeo and Ussahawanitchakit (2011).



Environmental learning. Environmental learning is defined as the ability of accountants to study and understand about the dynamics of the environment with related operations (eg. economic, social, political, law, competitive, and regulation), including an analysis of environmental trends, both in the present and in the future, to continually adapt the work, and to achieve the most success (Luo, 2000). This construct is measured using a five-item scale developed as a new scale, based on its definition.

Stakeholder expectations. Stakeholder expectations are defined as the societal prospects for the professional accountant who is concerned with the integrity, accountability, and moral responsibility to act in the public interest (Liggio, 1974; Taylor et al., 2003; Dillard et al., 2005; Uachanachit et al., 2012). This construct is measured using a four-item scale modified from Uachanachit et al. (2012)

Mediating Variables

Accounting Judgment. Accounting judgment is defined as estimating outcomes and evaluating the consequences of outcomes, leading to a decision or choice among alternative actions about analyses, recording transactions, selecting appropriate accounting policies, and following accounting practices (Libby, 1981; Solomon and Trotman, 2003). This construct is measured using a six-item scale developed as a new scale based on its definition.

Accounting Practice Efficiency. Accounting practice efficiency is defined as an outcome of accounting practice about the accounting process to collect and change processes, explanations, analyses, and disseminations of reports, and accounting information that has reliability for the users (Hakansson and Line, 2004; Askary, 2006; Hanpuwadol and Ussahawanitchakit, 2010). This construct is measured using a four-item scale modified from Henklang and Ussahawanitchakit (2013).

Accounting Professionalism. Accounting professionalism refers to the performance of accounting with knowledge, competency, understanding, learning-based skills, responsibility, and ethics following the rules and regulations (Adams and Miller 2001; Lampe and Garcia, 2003). This construct is measured using a six-item scale developed as a new scale, based on its definition.

Professional success. Professional success is defined as the pride and achievement over goals, and expectation from accounting field work, leading to a client's acceptance and satisfaction. It includes, continuously gaining the confidence



and trust of users of financial statements and stakeholders. It also includes the recognition of practitioners as being correct, reliable and having quality (Craswell et al., 1995). This construct is measured using a seven-item scale developed as a new scale based on its definition.

Moderating Variables

Environmental pressure. Environmental pressure refers to collecting, entering, processing data, storing, managing, controlling, and reporting information of accounting so that an organization can achieve financial statement quality consisting of reliability, relevance, and timeliness (Pornpandejvittaya and Sukkhewat, 2012). This construct is measured using a four-item scale developed as a new scale, based on its definition.

Control Variables

Age

Prior research suggests age has an effect on the practices and performance of an accountant (Firth, 2002). Age is likely to affect the competency of the accounting process. Moreover, age has an impact on emotional intelligence. Research on age differences in EI, Which Bar-On (2002) concluded that age has an impact on emotional intelligence. Moreover, Van Rooy et al. (2005) found that age have a significant positive effect on emotional intelligence. In addition, Ciarrochi et al. (2001) found that as the age of the respondents increased EI also increased in tandem. This is consistent with Mayer et al. (1999) suggest that emotional intelligence should increase with age and experience. Thus, this research demonstrates that age has an impact on the accounting process and accounting emotional intelligence. For analysis, age is represented by a dummy variable including 0 (less than or equal to 40 years old), and 1 (more than 40 years old).

Experience

The experience of bookkeepers in accounting practice affects the relationships among accounting emotional intelligence, accounting judgment, accounting practice efficiency, accounting professionalism, professional success, and professional survival. Prior research suggests that the longer work experience has a significant and positive correlation with emotional intelligence, year of job experience of employee as determinants of emotional intelligence (Royr and Chaturvedi, 2011).



Consistent with Shipley et al. (2010) which study the effects of emotional intelligence, age, work experience, and academic performance found that emotional intelligence to be positively associated with work experience is long experience to help develop emotional intelligence. Therefore, this research includes experience in accounting practice as the control variable for reliable results. Experience in accounting practice is measured by experience in accounting work and measured by a dummy variable including 0 (less than or equal to 10 years), and 1 (more than 10 years).

Methods

The measurement of the construct in the conceptual model is developed as a new scale and adapted from previous research. To evaluate the appropriateness of the questionnaire, validity and reliability are the criteria used for assessing the characteristics of a good instrument. These are the reasons for pretesting the individual questions and questionnaires: to increase participant interest; to discover content, wording, and sequencing problems; and to explore the ways to improve the overall quality of the questionnaires (Cooper and Schindler, 2008). To pre-test the appropriateness of the instrument, this research evaluates the validity of the questionnaire by content validity verification for improvement before being used to collect the data. Thereafter, the questionnaire is revised to become a more effective instrument. In this case, thirty bookkeepers are simple randomly chosen from population which non - sample by mailing. Accordingly, thirty bookkeepers are not included in the final data analysis.

Validity and Reliability

The validity and reliability are the criteria upon which the validity and credibility of the research findings are judged, and are important in all research for the methods of achieving these qualities. The validity and reliability were a concern in this research because both ideas helped establish the truthfulness, credibility, or believability of the findings (Neuman, 2006).

Validity. Validity is the degree to which instruments measure the data correctly and accurately from the questionnaire (Hair et al., 2010). It is necessary to examine the quality of the questionnaire as a powerful predictor of future behaviors



(Piercy and Morgan, 1994; Wainer and Braun, 1988). In this research, the validity is appropriate for accurately confirming the concept or construct of the research. Three types of validity comprising face, content, and construct validity were tested.

The face and content validity. Face validity is the extent to which the measure represents the relevant content domain for the construct by individual judges or experts (Trochim, 2006). Content validity is an inspection system to reflect the content universe to which the instrument will be generalized. In this case, face and content validity were improved by an extensive review of the literature questionnaires (Hair et al., 2010). Moreover, two professionals in academic research were requested to review and suggest necessary recommendations to review the instrument, in order to ensure that all constructs were sufficient to cover the contents of the variables (Appendix I). After those two experts reviewed the questionnaires, they could provide comments, improvements, and choose the best possible scale of measure corresponding with the conceptual definitions.

Construct validity. Construct validity refers to the congruence between a theoretical concept and a specific concept measuring the instrument or procedure which is internally consistent (Trochim, 2006). Construct validity was evaluated by testing both convergent and discriminant validity. Convergent validity refers to the degree to which two measures are designed to measure the same construct related to that convergence, and will be found if the two measures are highly correlated (Kwok and Sharp, 1998). Discriminant validity assesses the degree to which an operation is not similar to other operations that theoretically should not be similar (Trochim, 2006). Therefore, this research was tested the validity of the instrument to confirm that a measure or set of measures accurately represented the concept of research. Factor analysis was utilized to check the validity of the instruments used for each of the constructs measured (Hair et al., 2010). In addition, exploratory factor analysis (EFA) was used to examine the construct validity of the data in the questionnaire of this research (Fisher et al., 1997). Construct validity is utilized to assess the underlying relationships of a large number of items and to determine whether they can be reduced to a smaller set of factors. As the rule-of-thumb, the acceptable cut-off score is 0.40, as a minimal level for interpretation of structure (Nunnally and Bernstein, 1994).



Table 5 and Table 1E in the Appendix E presents the factor loading and the Cronbach's alpha coefficient of all variables from thirty bookkeepers in the pre-test. The factor loadings are ranged from 0.501 – 0.936. The lowest factor loading is self-awareness orientation and the highest factor loading is accounting judgment. All factor loadings are greater than 0.40 cut-off score and statistically significant according to the rule-of-thumb (Nunnally and Bernstein, 1994). Thus, the construct validity of this research is tapped by the items in the measure as theorized.

Table 5 The Results of the Measure Validation of Pilot Test Sample (N= 30)

Constructs	Factor Loadings	Cronbach's Alpha
Self-awareness Orientation(SAO)	0.501-0.750	0.759
Self-regulation Commitment(SRC)	0.632-0.838	0.841
Self-motivation Focus (SMF)	0.639-0.816	0.836
Empathy mindfulness(EMF)	0.589-0.842	0.809
Social Skills Concern(SSC)	0.727-0.859	0.879
Accounting Judgment (AJM)	0.769-0.936	0.933
Accounting Practice Efficiency(APE)	0.615-0.887	0.702
Accounting Professionalism(APF)	0.552-0.854	0.806
Professional Success(PSC)	0.585-0.853	0.868
Professional Survival(PSV)	0.663-0.871	0.810
Accounting Well-Roundedness(AWR)	0.699-0.922	0.876
Professional Training(PTN)	0.741-0.916	0.867
Accounting Experience(AEP)	0.868-0.916	0.943
Environmental Learning(ELN)	0.775-0.930	0.898
Stakeholder Expectation(SEP)	0.674-0.841	0.758
Environmental Pressure(EPS)	0.833-0.914	0.881

Reliability. Reliability refers to the degree of consistency or accuracy with which the instrument measures the attribute under investigation (Hair et al., 2010). This research assessed the reliability of each construct to assert the degree of internal consistency between the multiple variables. The Cronbach's alpha coefficient was commonly used as a measure of the internal consistency or reliability of the constructs (Hair et al., 2010). Thus, it was applied to evaluate the reliability. As suggested by



Nunnally and Bernstein (1994), the Cronbach's alpha coefficient is recommended that its value should be equal to or greater than 0.70, as widely accepted.

According to the results shown in Table 5, the Cronbach's alpha coefficients are ranged from 0.702 – 0.943, that are greater than 0.70. The lowest coefficient is in accounting practice efficiency and the highest coefficient is in accounting experience. The reliability scale of all measures appeared to confirm the internal consistency of the measures which were used in this research. Thus, these measures are deemed appropriate for further analysis because they express an accepted validity and reliability.

Statistical Techniques

In this research, the basic assumptions of checking all the raw data for regression analysis using the ordinary least squares method (OLS) are the normality, linearity, autocorrelation, and homoscedasticity. These assumptions were tested and the results were acceptable. The basic assumptions were tested by the plotting of data including histogram, normal Q-Q plot, detrended normal Q-Q plot, normal P-P plot and scatter plot. All of these plots presented the evidences to support the appropriateness of regression model for the data. Moreover, the statistical testing was the Durbin-Watson test which was also used to test the autocorrelation. The Durbin-Watson values are ranged from 1.641- 2.026. The results of basic assumptions testing are shown in Appendix F.

Variance inflation factors (VIF's) are applied to test for the severity of multicollinearity among the independent variables and Pearson's correlation. It provides an indication that measures how much the variance of an estimated regression coefficient is increased as a result of collinearity. Large VIF values indicate a high degree of multicollinearity among the independent variables. All VIF values should be smaller than 10 to be considered that the associations among the independent variables are not problematic (Hair et al., 2010; Stevens, 2002). The results of regression analysis provide evidence that the VIF values of each regression model are in the range of 1.029- 3.827, well below the cut-off value of 10 recommended by Neter et al. (1985). Therefore, this VIF values imply that there are no substantial multicollinearity problems encountered in this research.



Correlation analysis is the statistic to measure the strength of the linear dependence between two variables. There are two purposes in applying the Pearson's correlation, that is, to examine a bivariate-correlation and to explore the relationships between the variables, and to preliminarily check the presence of multicollinearity problem. Cohen et al. (2003) suggested that the covariance of the two variables by the product of their standard deviation values is between +1 and -1, inclusively. Importantly, when the relationships among the independent variables are equal to or greater than 0.80, it is the first indication of a multicollinearity problem (Hair et al., 2010). The results of an examination of the correlation matrix for accounting emotional intelligence and all constructs (as shown in Table 10) reveal that the correlations among accounting emotional intelligence and all constructs are in the range from 0.325 - 0.799. In addition, the associations among the independent variables are lower than 0.80 which mean that each independent variable is not correlated with all other independent variables at a high level that might be causing the multicollinearity problem. Therefore, the initial assumption assumes that there are no multicollinearity problems in this research.

Multiple regression analysis. The ordinary least squares (OLS) regression analysis is used to test all hypotheses following the conceptual model. Regression analysis is appropriate to examine the relationship between the dependent variables and independent variables in which all variables are categorical and interval data (Hair et al., 2010). As a result, all proposed hypotheses are transformed to eighteen statistical equations. Each equation conforms to the hypotheses development described in the previous chapter. The equations are depicted as shown below.

$$\textbf{Equation 1:} \quad AJM = \alpha_1 + \beta_1 SAO + \beta_2 SRC + \beta_3 SMF + \beta_4 EMF + \beta_5 SSC + \beta_6 AGE + \beta_7 EXP + \varepsilon_1$$

$$\textbf{Equation 2:} \quad APE = \alpha_2 + \beta_8 SAE + \beta_9 SRC + \beta_{10} SMF + \beta_{11} EMF + \beta_{12} SSC + \beta_{13} AGE + \beta_{14} EXP + \varepsilon_2$$

$$\textbf{Equation 3:} \quad APF = \alpha_3 + \beta_{15} SAO + \beta_{16} SRC + \beta_{17} SMF + \beta_{18} EMF + \beta_{19} SSC + \beta_{20} AGE + \beta_{21} EXP + \varepsilon_3$$



$$\text{Equation 4: } PSC = \alpha_4 + \beta_{22}SAO + \beta_{23}SRC + \beta_{24}SMF + \beta_{25}EMF + \beta_{26}SSC + \beta_{27}AGE + \beta_{28}EXP + \varepsilon_4$$

$$\text{Equation 5: } PSV = \alpha_5 + \beta_{29}SAO + \beta_{30}SRC + \beta_{31}SMF + \beta_{32}EMF + \beta_{33}SSC + \beta_{34}AGE + \beta_{35}EXP + \varepsilon_5$$

$$\text{Equation 6: } APE = \alpha_6 + \beta_{36}AJM + \beta_{37}APF + \beta_{38}AGE + \beta_{39}EXP + \varepsilon_6$$

$$\text{Equation 7: } PSC = \alpha_7 + \beta_{40}AJM + \beta_{41}APE + \beta_{42}APF + \beta_{43}AGE + \beta_{44}EXP + \varepsilon_7$$

$$\text{Equation 8: } PSV = \alpha_8 + \beta_{45}PSC + \beta_{46}AGE + \beta_{47}EXP + \varepsilon_8$$

$$\text{Equation 9: } SAO = \alpha_9 + \beta_{48}AWR + \beta_{49}PTN + \beta_{50}AEP + \beta_{51}ELN + \beta_{52}SEP + \beta_{53}AGE + \beta_{54}EXP + \varepsilon_9$$

$$\text{Equation 10: } SRC = \alpha_{10} + \beta_{55}AWR + \beta_{56}PTN + \beta_{57}AEP + \beta_{58}ELN + \beta_{59}SEP + \beta_{60}AGE + \beta_{61}EXP + \varepsilon_{10}$$

$$\text{Equation 11: } SMF = \alpha_{11} + \beta_{62}AWR + \beta_{63}PTN + \beta_{64}AEP + \beta_{65}ELN + \beta_{66}SEP + \beta_{67}AGE + \beta_{68}EXP + \varepsilon_{11}$$

$$\text{Equation 12: } EMF = \alpha_{12} + \beta_{69}AWR + \beta_{70}PTN + \beta_{71}AEP + \beta_{72}ELN + \beta_{73}SEP + \beta_{74}AGE + \beta_{75}EXP + \varepsilon_{12}$$

$$\text{Equation 13: } SSC = \alpha_{13} + \beta_{76}AWR + \beta_{77}PTN + \beta_{78}AEP + \beta_{79}ELN + \beta_{80}SEP + \beta_{81}AGE + \beta_{82}EXP + \varepsilon_{13}$$

$$\text{Equation 14: } SAO = \alpha_{14} + \beta_{83}AWR + \beta_{84}PTN + \beta_{85}AEP + \beta_{86}ELN + \beta_{87}SEP + \beta_{88}EPS + \beta_{89}(AWR*EPS) + \beta_{90}(PTN*EPS) + \beta_{91}(AEP*EPS) + \beta_{92}(ELN*EPS) + \beta_{93}(SEP*EPS) + \beta_{94}FCA + \beta_{95}FSI + \varepsilon_{14}$$

$$\text{Equation 15: } SRC = \alpha_{15} + \beta_{96}AWR + \beta_{97}PTN + \beta_{98}AEP + \beta_{99}ELN + \beta_{100}SEP + \beta_{101}EPS + \beta_{102}(AWR*EPS) + \beta_{103}(PTN*EPS) + \beta_{104}(AEP*EPS) + \beta_{105}(ELN*EPS) + \beta_{106}(SEP*EPS) + \beta_{107}AGE + \beta_{108}EXP + \varepsilon_{15}$$

$$\text{Equation 16: } SMF = \alpha_{16} + \beta_{109}AWR + \beta_{110}PTN + \beta_{111}AEP + \beta_{112}ELN + \beta_{113}SEP + \beta_{114}EPS + \beta_{115}(AWR*EPS) + \beta_{116}(PTN*EPS) + \beta_{117}(AEP*EPS) + \beta_{118}(ELN*EPS) + \beta_{119}(SEP*EPS) + \beta_{120}AGE + \beta_{121}EXP + \varepsilon_{16}$$

$$\text{Equation 17: } EMF = \alpha_{17} + \beta_{122}AWR + \beta_{123}PTN + \beta_{124}AEP + \beta_{125}ELN + \beta_{126}SEP + \beta_{127}EPS + \beta_{128}(AWR*EPS) + \beta_{129}(PTN*EPS) +$$



$$\beta_{130}(AEP*EPS) + \beta_{131}(ELN*EPS) + \beta_{132}(SEP*EPS) + \beta_{133} AGE + \beta_{134} EXP + \varepsilon_{17}$$

Equation 18: $SSC = \alpha_{18} + \beta_{135}AWR + \beta_{136}PTN + \beta_{137}AEP + \beta_{138}ELN + \beta_{139}SEP + \beta_{140}EPS + \beta_{141}(AWR*EPS) + \beta_{142}(PTN*EPS) + \beta_{143}(AEP*EPS) + \beta_{144}(ELN*EPS) + \beta_{145}(SEP*EPS) + \beta_{146}AGE + \beta_{147}EXP + \varepsilon_{18}$

Where,

<i>SAE</i>	=	Self-awareness Orientation
<i>SRC</i>	=	Self-regulation Commitment
<i>SMF</i>	=	Self-motivation Focus
<i>EMF</i>	=	Empathy Mindfulness
<i>SSC</i>	=	Social Skills Concern
<i>AJM</i>	=	Accounting Judgment
<i>APE</i>	=	Accounting Practice Efficiency
<i>APF</i>	=	Accounting Professionalism
<i>PSC</i>	=	Professional Success
<i>PSV</i>	=	Professional Survival
<i>AWR</i>	=	Accounting Well-Roundedness
<i>PTN</i>	=	Professional Training
<i>AEP</i>	=	Accounting Experience
<i>ELN</i>	=	Environmental Learning
<i>SEP</i>	=	Stakeholder Expectation
<i>EPS</i>	=	Environmental Pressure
<i>AGE</i>	=	Age
<i>EXP</i>	=	Experience
ε	=	Error Term
α	=	Constant
β	=	Coefficient



Summary

This chapter details the research methods of this research for gathering data and examining all constructs in the conceptual model to answer the research questions. The details consist of the sample selection and data collection procedure. The sample bookkeepers is selected from the online database of the Department of Business Development, Ministry of Commerce (www.dbd.go.th) as of February 28th, 2014. This research employs the questionnaire as a survey instrument for data collection. Furthermore, the variable measurements are followed for each of all variables in the conceptual model. In addition, the instrumental verifications including tests of validity and reliability and the statistical analysis are presented. Moreover, this chapter presents the variable measurements of each construct and summarizes them as shown in Table 6. Finally, eighteen statistical equations for hypotheses testing are also included.

The results of the hypothesis testing are revealed in the next chapter followed by the discussion. Furthermore, the next chapter describes the response characteristics and descriptive statistics as well.



Table 6 The Definitions and Operational Variables of Constructs

Constructs	Definition	Operational Variables	Scale Source
<u>Dependent variable</u> <i>Professional survival (PFS)</i>	The existence of a professional accountant who is measured by continuing clients, creation of new clients and providing other services which the accountant must present fairly in the statement in accordance with GAAP (Mano, 2003) and responding to the expectations of users financial statements.	Survive in the profession, continuing clients, and creating new clients.	Pongsatitpat, Ussahawanitchakit, and Muenthaisong (2013)
<u>Independent Variable</u> <i>Self-awareness orientation (SAO)</i>	The ability to recognize and understand themselves truthfully, including effects that occur with self and others consist of emotion awareness (recognizing one's emotions and their effects), realistic self-assessment (know what they are doing, strengths, weaknesses, needs, and drives) and self-confidence (A Strong sense of one's self-worth and capabilities) (Goleman, 1998)	The ability to recognize and understand themselves, emotion awareness, realistic self-assessment, and self-confidence.	New scale

Table 6 (Continued)

Constructs	Definition	Operational Variables	Scale Source
<i>Self-regulation commitment (SRC)</i>	Emphasis on the control or self-management appropriate, think before act which composed of: self-control (keeping disruptive emotions and impulses in check), trustworthiness (maintaining standards of honesty and integrity), conscientiousness (taking the responsibility for personal performance), adaptability (flexibility in handling change), and innovation (being comfortable with novel ideas, approaches, and new information) (Goleman, 1998; Goleman, 2004).	The level of firm ability to monitor, identify, analyze, and respond to its competitors' actions in valuecreation activities.	New scale
<i>Self-motivation focus (SMF)</i>	The as oriented on creating impulse for himself to work to achieve the goal for reasons beyond money or status of their own, but to the success of the goal by use effort relentlessly consist of achievement drive, commitment, initiative, and optimism (Goleman, 1998; Dulewicz and Higgs, 1999).	Oriented on creating impulse for him to work to achieve the goal for reasons beyond money to the success of the goal.	New scale



Table 6 (Continued)

Constructs	Definition	Operational Variables	Scale Sources
<i>Empathy mindfulness. (EMF)</i>	The ability to recognize and understand others and skills to treat other people, Includes recognizing and responding to changes in their emotional, understanding their feelings transmitted through verbal and nonverbal messages, to provide emotional support to people when needed, and to understand the links between their emotions and behavior (Goleman, 1998; Rahim and Marvel, 2011).	Ability to recognize and understand others, skills to treat other people, recognizing and responding to changes, understanding their feelings, and to understand the links between their emotions and behavior.	New scale
<i>Social skills concern (SSC)</i>	The ability to build good relationships with others and building networks, consist of ability influence, communication, conflict management, change catalyst, building bonds, collaboration and cooperation and to team capabilities (Goleman, 1998).	The ability to build good relationships with others and building networks.	New scale



Table 6 (Continued)

Constructs	Definition	Operational Variables	Scale Sources
<u>Antecedent Variables</u> <i>Accounting well-roundedness (AWR)</i>	Omniscient and expert or have a character in the advance of knowledge, skill, competencies, due carefulness and discipline and professional proficiency about accounting standards, regulation & law, accounting information system and communication, exchange information and coordinate with related persons (CICA, 1995; Struweg and Meintjes, 2008; McMillan, 2004; Wangraj and Ussahawanitchakit, 2013).	Omniscient and expert or have a character in the advance of knowledge, skill, competencies, due carefulness and discipline and professional proficiency.	New scale
<i>Professional training (PTN)</i>	Attendance to listen and exchange knowledge related to work with professional organizations and other agencies related. To improve knowledge, accounting skills and other skills associated with the performance (Henklang and Ussahawanitchakit, 2013).	Attendance to listen and exchange knowledge to improve knowledge, accounting skills and other skills associated with the performance.	Henklang and Ussahawanitchakit (2013)

Table 6 (Continued)

Constructs	Definition	Operational Variables	Scale Sources
<i>Accounting experience (AEP)</i>	The recognition, ability, knowledge and skills gained from the practice in the past, both positive and negative in order to determine how practice for future to make the more practice efficiency, bring knowledge and understanding (Libby and Luft, 1993; Waenkaeo and Ussahawanitchakit, 2011).	The recognition, ability, knowledge and skills gained from the practice in order to determine how practice for future.	Waenkaeo and Ussahawanitchakit (2011)
<i>Environmental learning (ELN)</i>	The ability of accountants to study and understanding about the dynamics of the environment with related operations (eg , economic, social , political , regulatory, competition, and regulators), Including analysis of environmental trends both present and in the future to adapt the work continues and to achieve the most success (Lou, 2000).	The ability of accountants to study and understanding about economic, social , political , regulatory, competition, and regulators.	New scale

Table 6 (Continued)

Constructs	Definition	Operational Variables	Scale Sources
<i>Stakeholder expectations (SEP)</i>	The societal prospect to the professional accountant who is concerned with the integrity, accountability, and a moral responsibility to act in the public interest (Taylor et al., 2003; Liggio, 1974; Dillard et al., 2005; Uachanachit and Ussahawanitchakit, 2012).	The societal prospect to the professional accountant who is concerned with the integrity, accountability, and a moral responsibility to act in the public interest.	Uachanachit and Ussahawanitchakit (2012)
<u>Mediating Variables</u> <i>Accounting Judgment (AJM)</i>	As estimating outcomes and evaluating the consequences of outcomes leading to a decision or choice among alternative actions about analytical, recording transactions, selecting appropriate accounting policies, and accounting practices (Libby, 1981; Solomon and Trotman, 2003).	As estimating outcomes and evaluating the consequences of outcomes leading to a decision or choice among alternative actions.	New scale

Table 6 (Continued)

Constructs	Definition	Operational Variables	Scale Sources
<i>Accounting Practice Efficiency (APE)</i>	As an outcome of accounting practice about the accounting process to collect and change process, explanation, analysis, and dissemination of reporting, and accounting information that has reliability to users (Askary, 2006; Hakansson and Lind, 2004; Hanpuwadol and Ussahawanitchakit, 2010; Henklang and Ussahawanitchakit, 2013).	An outcome of accounting practice.	Henklang and Ussahawanitchakit (2013)
<i>Accounting Professionalism (APF)</i>	The performance of accounting with knowledge, competency, understanding, learning based skills, responsibility and ethics following the rules and regulations (Adams and Miller 2001; Lampe and Garcia, 2003).	The performance of accounting with knowledge, competency, understanding, learning based skills, responsibility and ethics	New scale

Table 6 (Continued)

Constructs	Definition	Operational Variables	Scale Sources
<i>Professional success (PSC)</i>	The pride and achievement over goals and expectation from accounting field work, leads to make a client's acceptance and satisfied. Include, has gained the confidence and trust of users of financial statements and stakeholders continuously, include has been recognized as practioners correctly, reliability and quality (Craswell et al., 1995).	Achievement over goals and expectation, client's acceptance and satisfied.	Henklang and Ussahawanitchakit (2013)
<u>Moderating variable</u> <i>Environmental pressure (EPS)</i>	Situation that the driving force the bookkeeper must be adapted to the situation in the market accounting profession and the environment have always changed and accounting practices with the carefully, compliance regulatory standard related to the practice that has been influenced by both internal and external environments drive bookkeepers to have a good behavior for satisfying and be acknowledged from their stakeholder (Prempanichnukul and Ussahawanitchakit, 2010).	Situation that the driving force the bookkeeper must be adapted to the situation in the market accounting profession.	New scale

Table 6 (Continued)

Constructs	Definition	Operational Variables	Scale Sources
<u>Control Variables</u>			
<i>Age (AGE)</i>	The bookkeeper's age.	Bookkeepers' age which $0 \leq 40$ years old and $1 > 40$ years old.	Henklang and Ussahawanitchakit (2013)
<i>Experience (EXP)</i>	The bookkeeper's experience.	The Bookkeepers' experience in work which $0 \leq 10$ years and $1 > 10$ years.	Chanruang and Ussahawanichakit (2011)

CHAPTER IV

RESULTS AND DISCUSSION

Previous chapter has described the research methods which concern the sample selection, the data collection procedure, and the test of non-response bias. Accordingly, research methods help to clarify the testable hypotheses in order to achieve the research objectives and research questions. In this chapter, the results of the hypothesis testing are illustrated and describe the respondent's characteristics with the descriptive statistics. This chapter is organized as follows. Firstly, the respondents' characteristics are presented. Secondly, the hypothesis testing and the results are detailed. Finally, the summary of all hypotheses testing is included in Table 16.

Respondent Characteristics and Descriptive Statistics

In this research, the key informants or respondents are bookkeepers who are responsible for bookkeeping. These key informants are conducted to investigate the relationship between accounting emotional intelligence and professional survival of bookkeepers in the Northeastern of Thailand. In addition, the respondent's characteristics are shown in Tables 1C and 1D (in Appendix C and D). The respondent characteristics are explained by the demographic characteristics of bookkeeper information including gender, age, marital status, education level, experience in accounting work, average revenues per month, and current bookkeeping status.

Table 1C (in Appendix C) presents the demographic characteristics of 219 respondents with a received mail survey. Most respondents are female (80.37 percent). The age span of participants is between 30 - 40 years old (32.42 percent). The most respondents are married (54.34 percent). The majority of the education levels of key informant obtained are bachelor's degree (81.28 percent). In addition, 37.90 percent of respondents have worked in the field for more than 15 years. Moreover, most respondents receive the average revenue per month between 15,000 - 25,000 baht (39.27 percent). Finally, the majority of the respondents hold the accounting employee of the company position status at present (33.33 percent).



Correlation Analysis

The Pearson's correlation for bivariate analysis of each variable pair is initially utilized to check the presence of multicollinearity problem as well as exploring the relationships among variables. Multicollinearity problem is indicated when the independent variables have inter-correlation exceeds 0.80 (Hair et al., 2010). Table 10 shows the results of the correlation analysis of all variables. The bivariate correlation procedure is subject to a two-tailed test of statistical significance at 2 levels as $p < .05$ and $p < .01$.

The correlation matrix shows the correlations between two variables and verifying the multicollinearity problems by inter-correlation among the independent variables. The results indicate that the correlations among the independent variables are lower than 0.80 recommended by Hair et al. (2010). Therefore, the initial assumption assumes that there are no multicollinearity problems in this research.

Accordingly, the evidence suggests that they are significantly related among five dimensions of accounting emotional intelligence between .480 - .733, $p < .01$.

The correlation matrix also reveals the correlations among five dimensions of accounting emotional intelligence and its consequences. The result indicates that five dimensions of accounting emotional intelligence consist of self-awareness orientation, self-regulation commitment, self-motivation focus, empathy mindfulness, and social skills concern have a significant positive correlation with accounting judgment, accounting practice efficiency, accounting professionalism, professional success, and professional survival, which the correlations among five dimensions of accounting emotional intelligence and five outcomes of accounting emotional intelligence (including accounting judgment, accounting practice efficiency, accounting professionalism, professional success, and professional survival) are in the range from .364 - .635, $p < .01$.

Moreover, three outcomes of accounting emotional intelligence have a significant positive correlation with two outcomes of accounting –professional success, and professional survival ($r = .587 - .769$, $p < .01$). The antecedent constructs, including accounting well-roundedness, professional training, accounting experience, environmental learning, stakeholder expectation are significantly related to five dimensions of accounting emotional intelligence ($r = .320 - .567$, $p < .05$). Finally,



the moderating variables including environmental pressure have a positive correlation with all variables range from .325 - .788, $p < .01$.



Table 7 Descriptive Statistics and Correlation Matrix of Accounting Emotional Intelligence and all Constructs

Variables	SAO	SRC	SMF	EMF	SSC	AJM	APE	APF	PSC	PSV	AWR	PTN	AEP	ELN	SEP	EPS	AGE	EXP
Mean	4.063	4.099	4.192	3.877	4.142	4.241	4.288	4.248	4.033	4.135	4.003	4.124	4.290	4.208	4.256	4.335		
S.D.	.481	.510	.449	.581	.481	.531	.545	.522	.481	.560	.592	.612	.538	.540	.553	.571		
SAO																		
SRC	.564***																	
SMF	.563***	.637***																
EMF	.480***	.607***	.615***															
SSC	.544***	.624***	.705***	.733***														
AJM	.446***	.471***	.635***	.484***	.596***													
APE	.386***	.364***	.510***	.394***	.480***	.788***												
APF	.476***	.452***	.595***	.476***	.579***	.759***	.799***											
PSC	.541***	.491***	.618***	.596***	.617***	.677***	.637***	.709***										
PSV	.538***	.477***	.635***	.565***	.650***	.637***	.587***	.769***	.784***									
AWR	.511***	.477***	.550***	.567***	.555***	.506***	.517***	.691***	.674***	.688***								
PTN	.433***	.442***	.507***	.551***	.538***	.491***	.480***	.634***	.579***	.636***	.737***							
AEP	.390***	.421***	.561***	.444***	.529***	.593***	.554***	.665***	.624***	.642***	.652***	.601***						
ELN	.417***	.360***	.532***	.517***	.511***	.575***	.506***	.662***	.633***	.651***	.635***	.556***	.778***					
SEP	.381***	.359***	.452***	.320***	.457***	.557***	.541***	.625***	.529***	.520***	.501***	.369***	.641***	.581***				
EPS	.325***	.344***	.496***	.334***	.452***	.576***	.577***	.633***	.537***	.522***	.543***	.459***	.646***	.624***	.788***			
AGE	.005	.100	.167**	.072	.060	.178***	.175***	.128	.156**	.112	.076	.035	.058	.006	-.018	.034		
EXP	.074	.107	.139**	.123	.141**	.185***	.197***	.135**	.141**	.086	.096	.077	.078	-.030	.064	.069	.571***	

*** $p < 0.01$, ** $p < .05$



Hypothesis Testing and Results

The ordinary least squares (OLS) regression analysis is conducted in the research. The generated regression equation is a linear combination of the multiple independent variables which is the best way to explain and predict the effect of the independent variables on the dependent variable. Accordingly, the OLS is an appropriate method for examining the hypothesized relationships which all proposed hypotheses are transformed to eighteen equations. Following this further, there are two dummy variables including age and experience, which are consistent with the data collection are included in those equations for testing as follows.

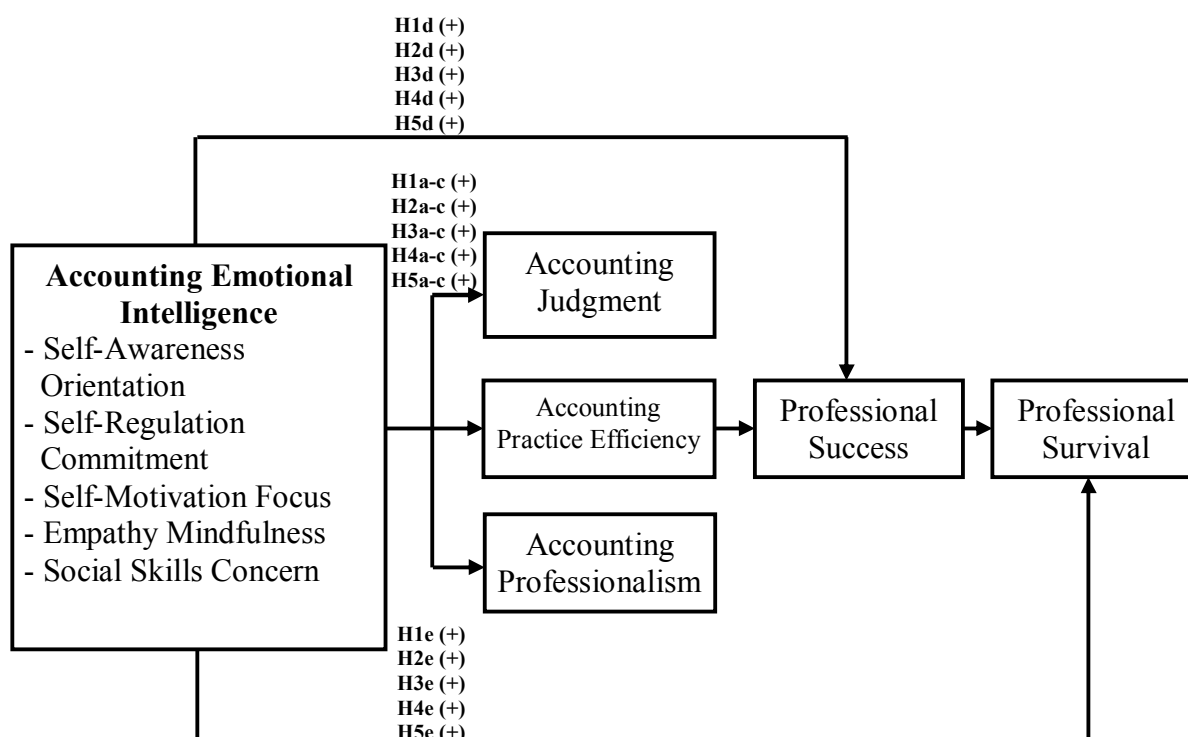
The Impacts of Each Dimension of Accounting Emotional Intelligence on Its Consequences

Figure 7 demonstrates the relationships between five dimensions of accounting emotional intelligence (including self-awareness orientation, self-regulation commitment, self-motivation focus, empathy mindfulness, and social skills concern) and the outcomes of accounting emotional intelligence consist of accounting judgment, accounting practice efficiency, accounting professionalism, professional success, and professional survival based on Hypotheses 1(a-e) - 5(a-e).

In summary, this research proposes that accounting emotional intelligence is positively associated with the overall consequences consist of accounting judgment, accounting practice efficiency, accounting professionalism, professional success, and professional survival. These hypotheses are analyzed by the regression equation in Models 1 - 5 according to Chapter 3. The results of the OLS regression analysis are provided in Table 9 that shows the scale of adjusted R^2 range from .301 - .500 (Models 1 - 5)



Figure 7 The Effects of Accounting Emotional Intelligence on Its Consequences



The correlations among each dimension of accounting emotional intelligence and its consequences are shown in Table 8. The results show that each dimension of accounting emotional intelligence consists of self-awareness orientation, self-regulation commitment; self- motivation focus, empathy mindfulness, and social skills concern are significantly and positively correlated with the consequence variables. Firstly, the relationship between each dimension of accounting emotional intelligence are significantly and positively correlated to accounting judgment as $r = .446, p < .01$; $r = .471, p < .01$; $r = .635, p < .01$; $r = .484, p < .01$; $r = .596, p < .01$. Secondly, each dimension of accounting emotional intelligence has a significant and positive correlation with accounting practice efficiency as $r = .386, p < .01$; $r = .364, p < .01$; $r = .510, p < .01$; $r = .394, p < .01$; $r = .480, p < .01$. The third, the relationship between each dimension of accounting emotional intelligence are significantly and positively correlated to accounting professionalism as $r = .476, p < .01$; $r = .452, p < .01$; $r = .595, p < .01$; $r = .476, p < .01$; $r = .579, p < .01$. The fourth, the relationship between each



dimension of accounting emotional intelligence are significantly and positively correlated to professional success as $r = .541, p < .01$; $r = .491, p < .01$; $r = .618, p < .01$; $r = .596, p < .01$; $r = .617, p < .01$. Finally, each dimension of accounting emotional intelligence is significantly and positively correlated to professional survival as $r = .538, p < .01$; $r = .477, p < .01$; $r = .635, p < .01$; $r = .565, p < .01$; $r = .650, p < .01$.

However, these correlations are less than 0.80 as recommended by Hair et al. (2010). Moreover, variance inflation factors (VIFs) are utilized to test the inter-correlation among five dimensions of accounting emotional intelligence on its consequences. The maximum value of VIF is 2.943 well below the cut-off value of 10 (Neter et al., 1985). As a result, there are no substantial multicollinearity problems encountered in this regression analysis.

Table 8 Correlation Matrix of Effects of Accounting Emotional Intelligence on Its Consequences

Variables	SAO	SRC	SMF	EMF	SSC	AJM	APE	APF	PSC	PSV	AGE	EXP
Mean	4.063	4.099	4.192	3.877	4.142	4.241	4.288	4.248	4.033	4.135		
S.D.	.481	.510	.449	.581	.481	.531	.545	.522	.481	.560		
SAO												
SRC	.564***											
SMF	.563***	.637***										
EMF	.480***	.607***	.615***									
SSC	.544***	.624***	.705***	.733***								
AJM	.446***	.471***	.635***	.484***	.596***							
APE	.386***	.364***	.510***	.394***	.480***	.788***						
APF	.476***	.452***	.595***	.476***	.579***	.759***	.799***					
PSC	.541***	.491***	.618***	.596***	.617***	.677***	.637***	.709***				
PSV	.538***	.477***	.635***	.565***	.650***	.637***	.587***	.769***	.784***			
AGE	.005	.100	.167**	.072	.060	.178***	.175***	.128	.156**	.112		
EXP	.074	.107	.139**	.123	.141**	.185***	.197***	.135**	.141**	.086	.571***	

*** $p < 0.01$, ** $p < .05$



For the hypotheses testing, Table 9 shows the results of OLS regression analysis from Equation 1 - 5 because the first set of hypotheses focus on the relationships between five dimensions of accounting emotional intelligence and its consequences as aforementioned Hypotheses 1 - 5.

Table 9 The Results of the Regression Analysis for Effects of Each Dimension of Accounting Emotional Intelligence on Its Consequences

Independent Variables	Dependent Variables ^a				
	AJM	APE	APF	PSC	PSV
	Model 1 H1a-H5a	Model 2 H1b-H5b	Model 3 H1c-H5c	Model 4 H1d-H5d	Model 5 H1e-H5e
Self-awareness Orientation (SAO)	.133** (.067)	.172** (.075)	.199*** (.069)	.224*** (.064)	.214*** (.064)
Self-regulation Commitment (SRC)	-.025 (.073)	-.075 (.083)	-.050 (.076)	-.036 (.070)	-.097 (.070)
Self-motivation Focus (SMF)	.364*** (.080)	.274*** (.090)	.302*** (.083)	.227*** (.076)	.267*** (.076)
Empathy Mindfulness (EMF)	.012 (.077)	.028 (.087)	.030 (.080)	.172** (.074)	.120 (.074)
Social Skills Concern (SSC)	.262*** (.086)	.206** (.097)	.263*** (.089)	.246*** (.082)	.318*** (.082)
Age (AGE)	.150 (.125)	.151 (.141)	.117 (.129)	.196 (.119)	.173 (.119)
Experience (EXP)	.082 (.128)	.147 (.144)	-.002 (.132)	-.038 (.122)	-.144 (.122)
Adjusted R ²	.450	.301	.414	.500	.499
Maximum VIF	2.943	2.943	2.943	2.943	2.943

** $p < .05$, *** $p < .01$, ^a Beta coefficients with standard errors in parenthesis

The impacts of each dimension of accounting emotional intelligence on five outcomes of accounting emotional intelligence are explained respectively. Firstly, the results indicate that self-awareness orientation has a significant positive effect on accounting judgment ($b_1 = .133, p < .05$), accounting practice efficiency ($b_8 = .172, p < .05$), accounting professionalism ($b_{15} = .199, p < .01$), professional success ($b_{22} = .224, p < .01$), and professional survival ($b_{29} = .214, p < .01$). These finding suggest that self-awareness orientation is positively related to accounting judgment, accounting practice efficiency, accounting professionalism, professional success, and professional survival; it strongly affects accounting professionalism, professional



success, and professional survival. ***Hence, Hypotheses 1a, 1b, 1c, 1d and 1e are supported.***

This is consistent with the research of Jannopat and Ussahawanitchakit (2013) found that audit emotional intelligence, self-awareness, self-management and relationship management have a significant association with audit judgment, which are consistent with Beeler and Hunton (2000) who note that self-awareness should be included in the training of the company to assist in the discretion of the auditors' decisions (judgment) influencing the successful audit.

In addition, Johnson (2002) suggested that persons with self-awareness are able to change their behavior and adapt to changes in the organizational environment; whether it is new innovation, working with people from different cultures, or leading new business initiatives which lead to the best performance. Likewise, employees having high self-awareness are able to recognize their own emotions and these of others, and understand the complex emotions which help make better decisions and solve difficult problems which have resulted in increased performance (Gondal and Husain, 2013). Moreover, self-awareness is important in guiding and improving work efficiency, including interaction with colleagues and teamwork skills (Lanser, 2000). Besides, Copper and Sawaf (1997) indicate that the people with high emotional intelligence will know to feel frustration and stress, but later they will be able to control their emotions to reduce stress. When they have high job satisfaction they will do their job more efficiently. Additionally, employee self-awareness is a skill which will help them work more efficiently and the employees are aware of the emotions and feelings that influence behaviors and outcomes. Under such situation they are able to control their emotions in accordance with work responsibility (Goleman, 1995; Mayer and Salovey, 1997; Wong and Law, 2002). Recent research suggests that EI (self-awareness) is important for the work area and job performance (Lyons and Schneider 2005). Moreover, Wells and Mathews (1994) purpose that self-awareness is skills that contributes to his professionalism.

Furthermore, Bar-On (2002) states that self-awareness is an important factor in determining one's ability to succeed in life. This is consistent with the research of Parker et al. (2004) found various dimensions of emotional intelligence (such as self-awareness) were found to be predictors of academic success (Rozell et al., 2002).



Similarly, Akers and Porter (2003) proposed that emotional intelligence skills (self-awareness) are critical for the success and survival of the accounting profession.

Secondly, the results present that self-regulation commitment has no significant impact on accounting judgment ($b_2 = -.025, p > .10$), accounting practice efficiency ($b_9 = -.075, p > .10$), accounting professionalism ($b_{16} = -.050, p > .10$), professional success ($b_{23} = -.036, p > .10$), and professional survival ($b_{30} = -.097, p > .10$). These findings suggest that self-regulation commitment is not positively related to accounting judgment, accounting practice efficiency, accounting professionalism, professional success, and professional survival. **Thus, Hypotheses 2a, 2b, 2c, 2d, and 2e are not supported.** It may be implied that bookkeepers may be lacking knowledge and skills related to direct operations. Those are factors that affect professional success; professional survival through accounting judgment, accounting efficiency, accounting professionalism, which self-regulation alone is not enough to succeed. This is consistent with the research of Durgut et al. (2013) who indicated that self-regulation which is the components of emotional intelligence had no impact on achievement of accounting. This is similar to Khurram et al. (2011); Rangriz and Mehrabi (2010), who find that self-regulation does not affect on employees' performance. Additionally, Çekmecelioğlu et al. (2012) found that no direct statistical association between emotional regulation, internal satisfaction, and job performance, but who purposed this result that does not suggest self-regulation that has no relationship to job performance; rather, self-regulation is likely to influence the job performance, is similar to the findings of Wong and Law (2002); Sy et al. (2006). Thus, from the above statement suggests that self-regulation is not the cause for enhancing accounting judgment, accounting practice efficiency, accounting professionalism, professional success, and professional survival.

Thirdly, the results show that self-motivation focus has a positive effect on accounting judgment ($b_3 = .364, p < .01$), accounting practice efficiency ($b_{10} = .274, p < .01$), accounting professionalism ($b_{17} = .302, p < .01$), professional success ($b_{24} = .227, p < .01$), and professional survival ($b_{31} = .267, p < .01$). This result indicates that self-motivation focus is positively associated with accounting judgment, accounting practice efficiency, accounting professionalism, professional success, and professional



survival, and especially, it strongly affects all consequences. ***Therefore, Hypothesis 3a, 3b, 3c, 3d and 3e are strongly supported.***

It may be implied that the people with higher self-motivation focus have a significant positive effect on accounting judgment, accounting practice efficiency, accounting professionalism, professional success, and professional survival because individuals who have self-motivation are able to use themselves or their personal needs to change and drive in the direction to achieve the goal (Goleman, 2004). Self-motivation can help individuals to take the initiative and the hard work to improve them. The individuals are self-motivation to not give up easily when facing problems or frustration (Kahtani, 2013). Moreover, Yao et al. (2009) have conducted a study on EI in order to see the effect of EI on job performance.

In addition, Sprinkle (2000) and Pungboonpanich (2012) proposed that self-motivation trend to have positive effects in relationship to job efficiency and operational success. This is consistent with Capelleras and Rabetino (2008) suggested that self-motivation has an impact on the success of persons. Furthermore, Goleman (1998a; 1998b; 2001) claims that EI (self-motivation) positively impacts work relationships, leadership, judgment, communication, and work outcomes. Beside, Akers and Porter (2003) stated that EI skills (self-motivation) are important factors for the success of the accounting profession. Hence, these findings indicate that self-motivation focus is the cause for enhancing accounting judgment, accounting practice efficiency, professional success, and professional survival.

Fourthly, the evidence indicates that empathy mindfulness has no significant positive effect on accounting judgment ($b_4 = .012, p > .10$), accounting practice efficiency ($b_{11} = .028, p > .10$), accounting professionalism ($b_{18} = .030, p > .10$), and professional survival ($b_{32} = .120, p > .10$). This result indicates that empathy mindfulness is not positively associated with accounting judgment, accounting practice efficiency, accounting professionalism, and professional survival. ***Therefore, Hypotheses 4a, 4b, 4c, and 4e are not supported.*** This is because accounting judgment, accounting practice efficiency, accounting professionalism, and professional survival may not depend on empathy mindfulness only, but also depends on other factors such as knowledge, competency, experience, other etc. This is consistent with Trehan and Shrivastav (2012) who stated that quality of accounting judgment also depends on the



relevance, adequacy and correctness of the information and perspectives of the concerned persons.

Besides, empathy mindfulness has a significant effect on professional success ($b_{25} = .172, p < .05$). These findings suggest that empathy mindfulness is positively related to professional success. **Thus, Hypothesis 4d is supported.** These results suggest that empathy mindfulness tends to achieve professional success. This result is consistent with Pungboonpanich (2012) who found that empathy has a significant association with job efficiency and operational success. Besides, Singh (2008) suggested that empathy is an important factor contributes to occupational success.

Finally, the evidence indicates that social skills concern has a significant positive impact on accounting judgment ($b_5 = .262, p < .01$), accounting practice efficiency ($b_{12} = .206, p < .05$), accounting professionalism ($b_{19} = .263, p < .01$), professional success ($b_{26} = .246, p < .01$), and professional survival ($b_{33} = .318, p < .01$). This result indicates that social skills concern is positively associated with accounting judgment, accounting practice efficiency, accounting professionalism, professional success, and professional survival, and especially, it strongly affects accounting judgment, accounting professionalism, professional success, and professional survival. **Therefore, Hypotheses 5a, 5b, 5c, 5d and 5e are supported.** It may implied that the bookkeepers with higher social skills concern have a significant positive effect on accounting judgment, accounting practice efficiency, accounting professionalism, professional success, and professional survival because social skills concern is the ability to build good relationships with others, and build networks consisting of the ability to influence others, to communicate, to manage conflict leading to stimulate change creating an obligation, collaboration, and team-building (Goleman, 1998b). Moreover, social skill concern plays an important role in the workplace to predict the result of work-related individuals' job satisfaction and job performance (Wong and Law, 2002).

In addition, Pungboonpanich (2012) found that social skills have a significant positive association with job efficiency and operational success. This is consistent with Khurram et al. (2011) who studied the effect of social skills on employees' performance. The results showed that social skills had a positive relationship with an employee's performance. It may be implied that the social skills are contributing to job efficiency



and operational success (Kumar et al., 2008). Also, Goleman (2005) indicated that decision-making is a collaboration of the brain and reasonable emotion as a result of good judgment. Likewise, Goleman (1998a; 1998b; 2001) claims that social skills positively impact work relationships, leadership, decision-making (judgment), communication, and work outcomes. Also, Jannopat and Ussahawanitchakit (2013) found that relationship management (social skills) has a significant association with audit judgment.

Overall of these results can indicate that three of the five dimensions of accounting emotional intelligence (including self-awareness orientation, self-motivation focus, and social skills concerns) have a significant positive association with accounting judgment, accounting practice efficiency, accounting professionalism, professional success, and professional survival while empathy mindfulness only significant positive association with professional success. Moreover, self-regulation commitment has no significant impact on all five outcomes of accounting emotional intelligence. ***Therefore, Hypotheses 1(a-e), 3 (a-e), 4d, and 5(a-e) are supported while Hypotheses 2(a-e) and 3(a-c), 3e are not supported.***

For the control variables, age and experience have no statistically significant influence on accounting judgment ($b_6 = .150, p > .10$; $b_7 = .082, p > .10$), accounting practice efficiency ($b_{13} = .151, p > .10$; $b_{14} = .147, p > .10$), accounting professionalism ($b_{20} = .117, p > .10$; $b_{21} = -.002, p > .10$), professional success ($b_{27} = .196, p > .10$; $b_{28} = -.038, p > .10$), and professional survival ($b_{34} = .173, p > .10$; $b_{35} = -.144, p > .10$). Therefore, the relationships among five dimensions of accounting emotional intelligence, accounting judgment, accounting practice efficiency, accounting professionalism, professional success, and professional survival are not affected by the influence of age and experience.

The Impacts of Accounting Judgment, Accounting Practice Efficiency, and Accounting Professionalism on Professional Success, and Professional Survival

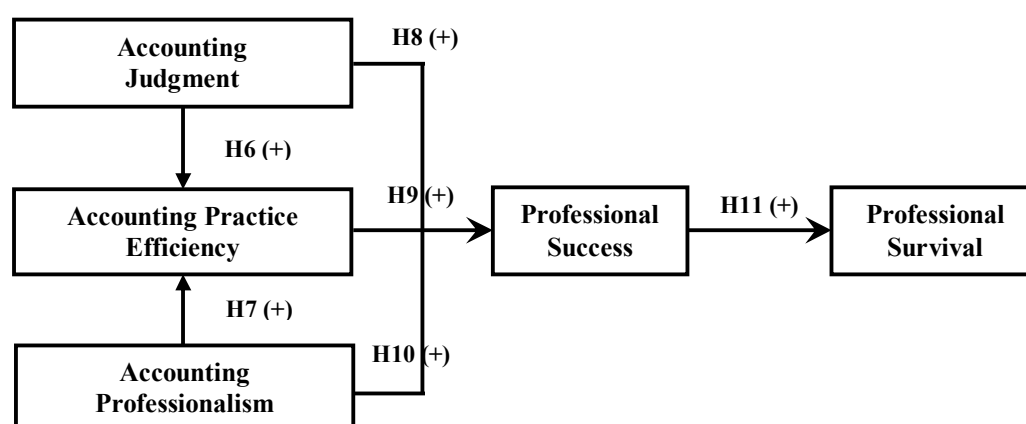
Figure 8 demonstrates the relationships among accounting judgment, accounting practice efficiency and accounting professionalism on professional success, and professional survival based on Hypotheses 6 - 11. This research proposes that accounting judgment and accounting professionalism has a positive association with accounting practice efficiency (Hypotheses 6 - 7). Furthermore, this research forecasts



that outstanding accounting judgment, accounting practice efficiency and accounting professionalism have a positive effect on professional success (Hypotheses 8 - 10).

Finally, this research proposes that professional success has a positive effect on professional survival (Hypotheses 11). These hypotheses are examined by the regression equation in Models 6 - 8 according to Chapter 3.

Figure 8 The Effects of the Outcomes of Accounting Emotional Intelligence on the Accounting Outcomes



With respect to the correlations among accounting judgment, accounting practice efficiency, accounting professionalism, professional success, and professional survival are shown in Table 10. Firstly, accounting judgment is significantly positive correlated to accounting practice efficiency and professional success ($r = .788, p < .01$; $r = .677, p < .01$). Secondly, accounting practice efficiency has a significant positive correlation with professional success ($r = .637, p < .01$). Thirdly, accounting professionalism is significantly positive correlated to accounting practice efficiency and professional success ($r = .799, p < .01$; $r = .709, p < .01$). Finally, professional success is significantly positive correlated to professional survival ($r = .784, p < .01$), respectively.

However, these correlations are less than 0.80 as recommended by Hair et al. (2010). Moreover, variance inflation factors (VIFs) are used to test the inter-correlation among the accounting emotional intelligence outcomes on the accounting outcomes. The maximum value of VIF is 3.557 well below the cut-off value of 10 (Neter et al., 1985). As a result, the multicollinearity problems should not be concerned.



The results of OLS regression analysis of the relationships between accounting emotional intelligence outcomes, namely, accounting judgment, accounting practice efficiency, accounting professionalism, professional success, and professional survival as aforementioned in Hypotheses 6 - 11 are demonstrated in Table 11 as shown that the scale of adjusted R^2 range from .601 - .714.

Table 10 Descriptive Statistics and Correlation Matrix of Accounting Judgment, Accounting Practice Efficiency, and Accounting Professionalism on Professional Success, and Professional Survival

Variables	AJM	APE	APF	PSC	PSV	AGE	EXP
Mean	4.241	4.288	4.248	4.033	4.135		
S.D.	.531	.545	.522	.481	.560		
AJM							
APE	.788***						
APF	.759***	.799***					
PSC	.677***	.637***	.709***				
PSV	.637***	.587***	.769***	.784***			
AGE	.178***	.175***	.128	.156**	.112		
EXP	.185***	.197***	.135**	.141**	.086	.571***	

*** $p < 0.01$, ** $p < .05$

For the hypothesis testing, Table 11 presented the results of OLS regression analysis of the relationships between accounting emotional intelligence outcome, namely, accounting judgment, accounting practice efficiency, accounting professionalism, professional success, and professional survival, which are outputs of Hypotheses 6 - 11.

The Table 11 shows that accounting judgment has a significant, positive direct effect on accounting practice efficiency ($b_{36} = .426$, $p < .01$), professional success ($b_{40} = .339$, $p < .01$). Similarly, the finding show that accounting professionalism has a significant positive effect on accounting practice efficiency ($b_{37} = .465$, $p < .01$), and professional success ($b_{42} = .472$, $p < .01$). **Thus, Hypotheses 6, 7, 8, and 10 are strongly supported.** These findings confirm accounting judgment, accounting practice efficiency,



and accounting professionalism which are the importance more for professional success (Majid et al., 2001; Blay et al., 2007; Bierstaker et al., 2008). In addition, Mock and Turner (2005) indicated that accounting judgment that influences financial report, decision-making, accounting performance and professional success. The bookkeepers must use accounting judgment in performing accounting and attestation engagements, and in reporting the results. Therefore, bookkeepers with higher accounting judgment tend to gain greater accounting practice efficiency and professional success.

Table 11 The Results of the Regression Analysis for Effects of Accounting Judgment, Accounting Practice Efficiency, and Accounting Professionalism on Professional Success, and Professional Survival

Independent Variables	Dependent Variables ^a		
	APE	PSC	PSV
	Model 6 H6-H7	Model 7 H8-H10	Model 8 H11
Accounting Judgment (AJM)	.426*** (.056)	.339*** (.075)	
Accounting Practice Efficiency (APE)		.016 (.081)	
Accounting Professionalism (APF)	.465*** (.056)	.472*** (.076)	
Professional Success (PSC)			.814*** (.040)
Age (AGE)	.022 (.089)	.067 (.105)	.018 (.098)
Experience (EXP)	.102 (.092)	-.004 (.108)	-.071 (.100)
Adjusted R ²	.714	.601	.654
Maximum VIF	2.402	3.557	1.496

*** $p < .01$, ^a Beta coefficients with standard errors in parenthesis

Furthermore, Henklang and Ussahawanitchakit (2013) indicated that accounting professionalism is an important factor that makes accounting practice efficiency and professional success. Consistent with Shafer et al. (2002) suggest that accounting professionalism is important to the business, which requires a person with knowledge, ability, skills, and ethics in accounting practice. It will contribute to accounting practice efficiency in making bookkeepers recognize information users or stakeholders. Moreover, accounting professionalism has been recognized as a key factor

to the success of the organization. Thus, bookkeepers that have accounting professionalism can provide accounting practice efficiency which leads to professional success.

Moreover, accounting practice efficiency has no positive impact on professional success ($b_{41} = .016, p > .10$). These findings indicated that accounting practice efficiency does not affect on professional success. According to previous evidence, suggest that useful financial reporting establishment which is a dimension of accounting practice efficiency did not relate job success (Prasong and Ussahawanitchakit, 2012). **Thus, Hypothesis 9 is not supported.** Additionally, the findings indicate that professional success has a significant influence on professional survival ($b_{45} = .814, p < .01$) **Hence, Hypothesis 11 is strongly supported.** These findings confirm that professional success is important that makes professional survival. This is consistent with Chanruang and Ussahawanichakit, (2011) found that audit success has a positive relationship with a sustainable audit. In Addition, prior research suggest that accountants are able to survive in the profession and must have accounting emotional intelligence, professional success (Akers and Porter, 2003; Kumar et al., 2008; Pungboonpanich, 2012), financial reporting quality, and accounting practice efficiency (Kumar et al., 2008; Khurram et al., 2011; Pungboonpanich, 2012). Therefore, from the results it can be summarized that bookkeepers with accounting judgment, and accounting professionalism will increase accounting practice efficiency, which leads them to professional success, and professional survival.

For the control variables, age and experience have no statistically significant effect on accounting practice efficiency ($b_{38} = .022, p > .10$; $b_{39} = .102, p > .10$), professional success ($b_{43} = .067, p > .10$; $b_{44} = -.004, p > .10$), and professional survival ($b_{46} = .018, p > .10$; $b_{47} = -.071, p > .10$). It implies that accounting practice efficiency, professional success, and professional survival are not affected by the influence of age and experience.

The Impacts of the Antecedents of Accounting Emotional Intelligence

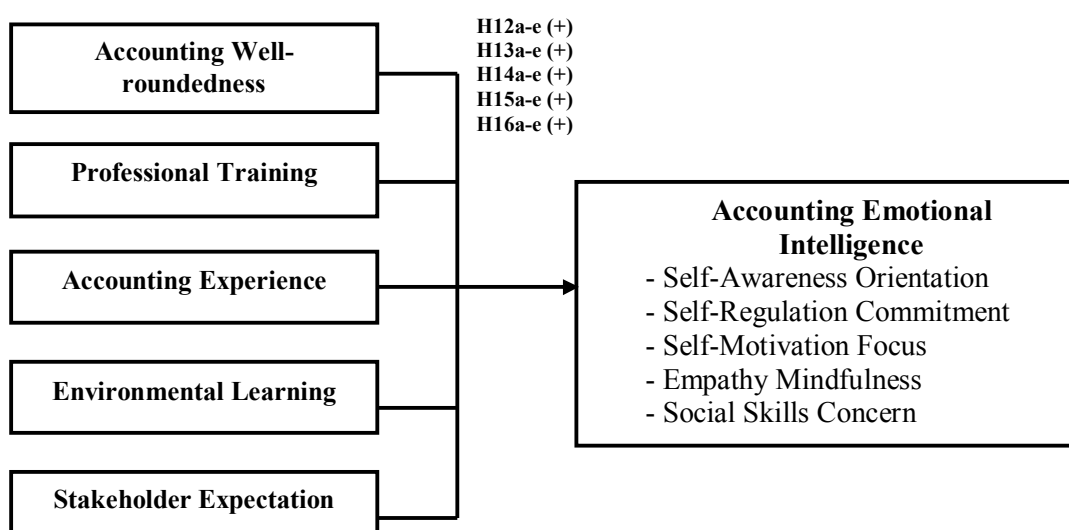
There is an important part to analyze the antecedents of accounting emotional intelligence. Figure 9 exhibits the influences of the antecedent variables of accounting emotional intelligence, namely, accounting well-roundedness, professional training, accounting experience, environmental learning, stakeholder expectation on five



dimensions of accounting emotional intelligence (including self-awareness orientation, self-regulation commitment, self-motivation focus, empathy mindfulness, and social skills concern), which are based on Hypotheses 12(a-e) - 16(a-e).

This research proposes that accounting emotional intelligence, namely, accounting well-roundedness, professional training, accounting experience, environmental learning, stakeholder expectation has a positive influence on five dimensions of accounting emotional intelligence. These hypotheses are analyzed by the regression equation in Model 9 - 13 according to Chapter 3. The results of the OLS regression analysis are demonstrated in Table 13 that shows the scale of adjusted R^2 range from .248 - .400.

Figure 9 The Effects of Antecedents of Accounting Emotional Intelligence on Each Dimension of Accounting Emotional Intelligence



For the correlation analysis of the four antecedent variables and five dimensions of accounting emotional intelligence are shown in Table 12. The results reveal that five antecedents consist of accounting well-roundedness, professional training, accounting experience, environmental learning, and stakeholder expectation are significantly and positively correlated with five dimensions of accounting emotional intelligence. Firstly, accounting well-roundedness is significantly and positively correlated to all dimensions of accounting emotional intelligence, namely, self-



awareness orientation ($r = .511, p < .01$), self-regulation commitment ($r = .477, p < .01$), self-motivation focus ($r = .550, p < .01$), empathy mindfulness ($r = .567, p < .01$), and social skills concern ($r = .555, p < .01$). Secondly, professional training has a significant and positive correlation with self-awareness orientation ($r = .433, p < .01$), self-regulation commitment ($r = .442, p < .01$), self-motivation focus ($r = .507, p < .01$), empathy mindfulness ($r = .551, p < .01$), and social skills concern ($r = .538, p < .01$). Thirdly, accounting experience is significantly and positively correlated to self-awareness orientation ($r = .390, p < .01$), self-regulation commitment ($r = .421, p < .01$), self-motivation focus ($r = .561, p < .01$), empathy mindfulness ($r = .444, p < .01$), and social skills concern ($r = .529, p < .01$). Fourthly, environmental learning is significantly and positively correlated to self-awareness orientation ($r = .417, p < .01$), self-regulation commitment ($r = .360, p < .01$), self-motivation focus ($r = .532, p < .01$), empathy mindfulness ($r = .517, p < .01$), and social skills concern ($r = .511, p < .01$). Finally, stakeholder expectation is significantly and positively correlated to self-awareness orientation ($r = .381, p < .01$), self-regulation commitment ($r = .359, p < .01$), self-motivation focus ($r = .452, p < .01$), empathy mindfulness ($r = .320, p < .01$), and social skills concern ($r = .457, p < .01$).

However, these correlations are less than 0.80 as recommended by Hair et al. (2010). Additionally, variance inflation factors (VIFs) are utilized to test the inter-correlation among four antecedents of accounting emotional intelligence on each dimensions of accounting emotional intelligence. In this case, the maximum value of VIF is 3.346 as shown in Table 13, which well below the cut-off value of 10 (Neter et al., 1985). As a result, there are no substantial multicollinearity problems encountered in this regression analysis.

The results of OLS regression analysis of the relationships between accounting well-roundedness, professional training, accounting experience, environmental learning, and stakeholder expectation, and accounting emotional intelligence as aforementioned in Hypotheses 12(a-e) - 16 (a-e) are provided in Table 13.



Table 12 Correlation Matrix of Effects of Five Antecedent Variables on Each Dimension of Accounting Emotional Intelligence

Variables	SAO	SRC	SMF	EMF	SSC	AWR	PTN	AEP	ELN	SEP	AGE	EXP
Mean	4.063	4.099	4.192	3.877	4.142	4.003	4.124	4.290	4.208	4.256	4.335	
S.D.	.481	.510	.449	.581	.481	.592	.612	.538	.540	.553	.571	
SAO												
SRC	.564***											
SMF	.563***	.637***										
EMF	.480***	.607***	.615***									
SSC	.544***	.624***	.705***	.733***								
AWR	.511***	.477***	.550***	.567***	.555***							
PTN	.433***	.442***	.507***	.551***	.538***	.737***						
AEP	.390***	.421***	.561***	.444***	.529***	.652***	.601***					
ELN	.417***	.360***	.532***	.517***	.511***	.635***	.556***	.778***				
SEP	.381***	.359***	.452***	.320***	.457***	.501***	.369***	.641***	.581***			
AGE	.005	.100	.167**	.072	.060	.076	.035	.058	.006	-.018		
EXP	.074	.107	.139**	.123	.141**	.096	.077	.078	-.030	.064	.571***	

*** $p < 0.01$, ** $p < .05$

Regarding the relationships among antecedents of accounting emotional intelligence, namely, accounting well-roundedness, professional training, accounting experience, environmental learning, and stakeholder expectation, and five dimensions of accounting emotional intelligence, the results are presented in Table 13.

Table 13 presents the results of each antecedent variable and five dimensions of accounting emotional intelligence which are the summary of the consequences of Hypotheses 12(a-e) - 16 (a-e). The finding demonstrates that accounting well-roundedness has a positive effect on self-awareness orientation ($b_{48} = .324$, $p < .01$), self-regulation commitment ($b_{55} = .243$, $p < .05$), self-motivation focus ($b_{62} = .155$, $p < .10$), empathy mindfulness ($b_{69} = .253$, $p < .01$), and social skills concern ($b_{76} = .161$, $p < .10$). *Thus, Hypotheses 12a, 12b, 12c, 12d, and 12e are supported.* These findings indicated that accounting well-roundedness can help bookkeepers to have an accounting emotional intelligence increase. Prior studies suggested that accounting profession well-roundedness can improve emotional intelligence (self-awareness orientation, self-



regulation commitment, self-motivation focus, empathy mindfulness, and social skills concern) because accounting well-roundedness provides more understanding about oneself, understanding of others, and other environments with relevant performance (Bonner and Walker, 1994). This is consistent with Wilks and Zimbelman (2004) who suggest that accounting well-roundedness is an important determinant in applying to enable us to know ourselves, accurately self-assess, be adaptable, communicate skills, leverage diversity, have self-confidence, and withstand and resolve conflicts regarding the problems performance, which represents emotional intelligence.

Table 13 The Results of the Regression Analysis for Effects of Accounting Well-roundedness, Professional Training, Accounting Experience, Environmental Learning, and Stakeholder Expectation on Each Dimension of Accounting Emotional Intelligence

Independent Variables	Dependent Variables ^a				
	SAO	SRC	SMF	EMF	SSC
	Model 9 H12a-H16a	Model 10 H12b-H16b	Model 11 H12c-H16c	Model 12 H12c-H16c	Model 13 H12e-H16e
Accounting Well-roundedness (AWR)	.324*** (.095)	.243** (.098)	.155* (.088)	.253*** (.089)	.161* (.089)
Professional Training (PTN)	.108 (.088)	.179* (.091)	.164** (.081)	.258*** (.082)	.241*** (.082)
Accounting Experience (AEP)	-.034 (.104)	.097 (.107)	.153 (.096)	-.123 (.097)	.066 (.097)
Environmental Learning (ELN)	.097 (.096)	-.050 (.099)	.143 (.088)	.321*** (.090)	.130 (.090)
Stakeholder Expectation (SEP)	.169** (.076)	.132* (.079)	.139* (.071)	-.017 (.072)	.159** (.072)
Age (AGE)	-.093 (.139)	.116 (.144)	.257** (.129)	-.023 (.131)	-.043 (.130)
Experience (EXP)	.166 (.145)	.042 (.150)	.052 (.134)	.219 (.136)	.216 (.136)
Adjusted R ²	.301	.248	.400	.384	.385
Maximum VIF	3.346	3.346	3.346	3.346	3.346

* $p < .10$, ** $p < .05$, *** $p < .01$, ^a Beta coefficients with standard errors in parenthesis

Moreover, professional training has positive impact on self-regulation commitment ($b_{56} = .179$, $p < .10$), self-motivation focus ($b_{63} = .164$, $p < .05$), empathy mindfulness ($b_{70} = .258$, $p < .01$), and social skills concern ($b_{77} = .241$, $p < .01$). These findings indicated that professional training can help bookkeepers to have accounting



emotional intelligence such as self-regulation commitment, self-motivation focus, empathy mindfulness, and social skills concern. Because professional training is to improve knowledge, accounting skills and other skills associated with the performance, which leads them to access new knowledge and skills to increase emotional intelligence. According to Dulewicz and Higgs (2004), found that elements of emotional intelligence can be developed after relevant training action was borne out by the improvement of scores observed after training. Moreover, Prior studies suggested that organizations can assist employees in developing emotional competencies by providing appropriate training (Arker and Porter, 2003). **Thus, Hypotheses 13b, 13c, 13d, and 13e are supported.** Similarly, professional training has no significant influence on self-awareness orientation ($b_{49} = .108, p > .10$). This may imply that professional training cannot help bookkeepers have self-awareness orientation, because self-awareness orientation is needed to rely on other factors, not only professional training. Consistent with Khanifar et al. (2012) who suggest that accounting emotional intelligence depends on learning and experience variety. Also, Jones and Abraham (2009) indicated that the variety of experience is a factor in developing EI. **Thus, Hypothesis 13a is not supported.**

Additionally, the findings indicate that accounting experience has no significant influence on self-awareness orientation ($b_{50} = -.034, p > .10$), self-regulation commitment ($b_{57} = .097, p > .10$), self-motivation focus ($b_{64} = .153, p > .10$), empathy mindfulness ($b_{71} = -.123, p > .10$), and social skills concern ($b_{78} = .066, p > .10$). **Thus, Hypotheses 14a, 14b, 14c, 14d, and 14e are not supported.** This may imply that accounting experience cannot help bookkeepers to have self-awareness orientation, self-regulation commitment, self-motivation focus, empathy mindfulness, and social skills concern, because accounting experience inadequate in developing accounting emotional intelligence. Accounting Emotional intelligence depends on several factors, including another experience and other relevant factors. This is consistent with Jones and Abraham (2009) indicated that the variety of experience is a factor in developing EI.

Furthermore, the finding shows that environmental learning has a significant impact on empathy mindfulness ($b_{72} = .321, p < .01$) **Thus, Hypotheses 15d is supported.** This finding indicated that environmental learning has influence on accounting emotional intelligence in the context of bookkeepers in the Northeastern of Thailand.



Consistent with the research of Khanifar et al. (2012) who found that emotional intelligence can be improved by learning and experience.

Likewise, environmental learning no significant influence on self-awareness orientation ($b_{51} = .097, p > .10$), self-regulation commitment ($b_{58} = -.050, p > .10$), self-motivation focus ($b_{65} = .143, p > .10$), and social skills concern ($b_{79} = .130, p > .10$). Because the highly turbulent, dynamic, and competitive environment, rapid technological change, and increasingly diverse which it is increasingly difficult for people to develop EI (Singh, 2008). This is consistent with Kachel and Jennings (2010) which indicated that learning about environmental does not necessarily lead to a positive change. **Thus, Hypotheses 15a, 15b, 15c, and 15e are not supported.**

Finally, the results show that stakeholder expectation have an effect on self-awareness orientation ($b_{52} = .169, p < .05$), self-regulation commitment ($b_{59} = .132, p < .10$), self-motivation focus ($b_{66} = .139, p < .10$), and social skills concern ($b_{80} = .159, p < .05$). **Thus, Hypotheses 16a, 16b, 16c, and 16e are supported.** This finding indicated that stakeholder expectation has influence on accounting emotional intelligence in the context of bookkeepers in the Northeastern of Thailand. Consistent with the research of McEnrue et al. (2009) found that the expectations of different individuals affect emotional intelligence. When stakeholders are expected in a person so that person must be adapted to meet expectations. Similarly, stakeholder expectation has no significant influence on empathy mindfulness ($b_{73} = -.017, p > .10$). These findings indicated that stakeholders' expectation cannot help bookkeepers to have empathy mindfulness, because empathy mindfulness depends on several factors, including knowledge, learning, and experience in life (Khanifar et al., 2012). Also, Jones and Abraham (2009) indicated that the variety of experience is a factor in developing EI (empathy mindfulness). Likewise, Rangriz and Mehrabi (2010) propose that EI (empathy mindfulness) increases with the age, gender, and education. **Thus, Hypothesis 16d is not supported.**

Overall, this research proposes that accounting emotional intelligence has been stimulated by the influence of five antecedents including accounting well-roundedness, professional training, accounting experience, environmental learning, and stakeholder expectation. The result reveals that four in five antecedents have an influence on all five dimensions of accounting emotional intelligence. Accounting well-roundedness has a



significant positive effect on self-awareness orientation, self-regulation commitment, self-motivation focus, empathy mindfulness, and social skills concern but has an effect in the different aspects, while professional training has a significant positive effect on self-regulation commitment, self-motivation focus, empathy mindfulness, and social skills concern. In addition, accounting experience has no significant positive influence on self-awareness orientation, self-regulation commitment, self-motivation focus, empathy mindfulness, and social skills. Likewise, environmental learning has a significant positive influence on empathy mindfulness. Similarly, stakeholder has a significant positive effect on self-awareness orientation, self-regulation commitment, self-motivation focus, and social skills concern ***Therefore, Hypotheses 12 (a-e), 13(b-e), 15d, 16 (a-c), and 16e are supported, but Hypotheses 13a, 14(a-e), 15(a-c), 15e, and 16d are not supported.***

For the control variables, age has also no significant influence on self-awareness orientation ($b_{53} = -.093, p > .10$), self-regulation commitment ($b_{60} = .116, p > .10$), empathy mindfulness ($b_{74} = -.023, p > .10$), and social skills concern ($b_{81} = -.043, p > .10$), except it has a significant positive influence on self-motivation focus ($b_{67} = .257, p > .10$). The results mean that bookkeepers with age over 40 years do not have greater accounting emotional intelligence than those bookkeepers with less than 40 years old. Therefore, the relationships among five antecedent variables and each dimension of accounting emotional intelligence are not influenced by age except the positive relationship with self-motivation focus.

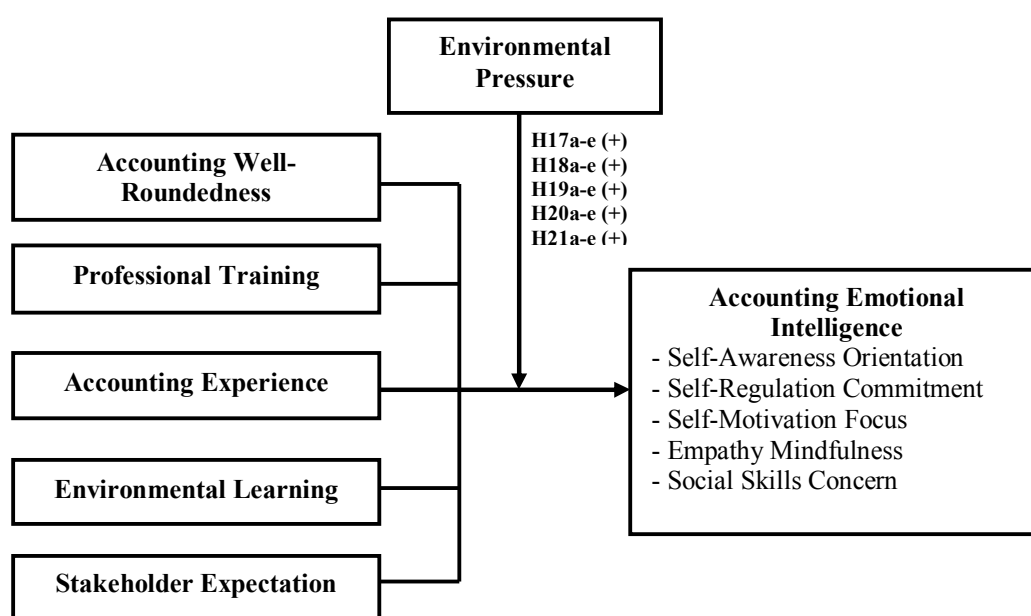
Additionally, experience has no significant influence on self-awareness orientation ($b_{54} = .166, p > .10$), self-regulation commitment ($b_{61} = .042, p > .10$), self-motivation focus ($b_{68} = .052, p > .10$), empathy mindfulness ($b_{75} = .219, p > .10$), and social skills concern ($b_{82} = .216, p > .10$). Therefore, the relationships among five antecedent variables and each dimension of accounting emotional intelligence are not influenced by experience, meaning that bookkeepers with experience more than 15 years do not have greater accounting emotional intelligence than those bookkeepers who are less than 15 years.



The Moderating Effects of Environmental Pressure on the Relationships between Accounting Well-roundedness, Professional Training, Accounting Experience, Environmental Learning, and Stakeholder Expectation, and Each Dimension of Accounting Emotional Intelligence

This is an important part to analyze the moderating effect of environmental pressure on the relationships among antecedents of accounting emotional intelligence and five dimensions of accounting emotional intelligence. Figure 10 shows the relationships among antecedents of accounting emotional intelligence and five dimensions of accounting emotional intelligence (including self-awareness orientation, self-regulation commitment, self-motivation focus, empathy mindfulness, and social skills concern) via the moderating role of environmental pressure, which are based on Hypotheses 17(a-e) - 21(a-e).

Figure 10 The Effect of Five Antecedent Variables on Each Dimension of Accounting Emotional Intelligence and Moderating Role of Environmental Pressure



This research proposes that environmental pressure has a positive moderate effect on the relationships among accounting well-roundedness, professional training, accounting experience, environmental learning, stakeholder expectation and five



dimensions of accounting emotional intelligence. These hypotheses are analyzed by the regression equation in Models 14 - 18 according to Chapter 3. The results of the OLS regression analysis are provided in Table 15 that shows the scale of adjusted R^2 range from .258 - .399.

Table 14 Correlation Matrix of Effects of Five Antecedent of Accounting Emotional intelligence on the Each Dimensions of Accounting Emotional Intelligence and Moderating Role of Environmental Pressure

Variables	SAO	SRC	SMF	EMF	SSC	AWR	PTN	AEP	ELN	SEP	EPS	AGE	EXP
Mean	4.063	4.099	4.192	3.877	4.142	4.003	4.124	4.290	4.208	4.256	4.335		
S.D.	.481	.510	.449	.581	.481	.592	.612	.538	.540	.553	.571		
SAO													
SRC	.564***												
SMF	.563***	.637***											
EMF	.480***	.607***	.615***										
SSC	.544***	.624***	.705***	.733***									
AWR	.511***	.477***	.550***	.567***	.555***								
PTN	.433***	.442***	.507***	.551***	.538***	.737***							
AEP	.390***	.421***	.561***	.444***	.529***	.652***	.601***						
ELN	.417***	.360***	.532***	.517***	.511***	.635***	.556***	.778***					
SEP	.381***	.359***	.452***	.320***	.457***	.501***	.369***	.641***	.581***				
EPS	.325***	.344***	.496***	.334***	.452***	.576***	.543***	.459***	.646***	.624			
AGE	.005	.100	.167**	.072	.060	.076	.035	.058	.006	-.018	.034		
EXP	.074	.107	.139**	.123	.141**	.096	.077	.078	-.030	.064	.069	.571***	

*** $p < 0.01$, ** $p < .05$

The correlation analysis among environmental pressure, five antecedents of accounting emotional intelligence and five dimensions of accounting emotional intelligence – self-awareness orientation, self-regulation commitment, self-motivation focus, empathy mindfulness, and social skills concern are demonstrated in Table 14. The results reveal that environmental pressure is significantly and positively correlated to five antecedents of accounting emotional intelligence (including accounting well-



roundedness, professional training, accounting experience, environmental learning, and stakeholder expectation have an influence), on self-awareness orientation ($r = .511$, $p < .01$; $r = .433$, $p < .01$; $r = .390$, $p < .01$; $r = .417$, $p < .01$; $r = .381$, $p < .01$; $r = .325$, $p < .01$), self-regulation commitment ($r = .477$, $p < .01$; $r = .442$, $p < .01$; $r = .421$, $p < .01$; $r = .360$, $p < .01$; $r = .359$, $p < .01$; $r = .344$, $p < .01$), self-motivation focus ($r = .550$, $p < .01$; $r = .507$, $p < .01$; $r = .561$, $p < .01$; $r = .532$, $p < .01$; $r = .452$, $p < .01$; $r = .496$, $p < .01$), empathy mindfulness ($r = .567$, $p < .01$; $r = .551$, $p < .01$; $r = .444$, $p < .01$; $r = .517$, $p < .01$; $r = .320$, $p < .01$; $r = .334$, $p < .01$), and social skills concern ($r = .555$, $p < .01$; $r = .538$, $p < .01$; $r = .529$, $p < .01$; $r = .511$, $p < .01$; $r = .457$, $p < .01$; $r = .452$, $p < .01$)

Therefore, these correlations are less than 0.80 as recommended by Hair et al. (2010). Additionally, variance inflation factors (VIFs) are utilized to test the inter-correlation among environmental pressure and five antecedents of accounting emotional intelligence. In this case, the maximum value of VIF is 3.827 as shown in Table 15, which well below the cut-off value of 10 (Neter et al., 1985). As a result, the multicollinearity problems should not be concerned in this research.

Table 15 tests the moderating effects of environmental pressure on the relationships between antecedents of accounting emotional intelligence (accounting well-roundedness, professional training, accounting experience, environmental learning, and stakeholder expectation) and five dimensions of accounting emotional intelligence. The results reveal that environmental pressure has a significant and positive influence on the relationships of accounting well-roundedness and self-motivation focus ($b_{115} = .152$, $p < .10$), empathy mindfulness ($b_{128} = .161$, $p < .10$), and social skills concern ($b_{141} = .250$, $p < .01$). **Thus, Hypotheses 17c, 17d, and 17e are supported.** It means environmental pressure is the moderator of the relationships between accounting well-roundedness and self-motivation focus, empathy mindfulness, and social skills concern. This consistent with Bar-On (2002) who indicated that emotional intelligence is a range of competencies, non-cognitive capabilities, and skills that influence an individual's ability to be successful in coping with environmental pressures and demands. So, when there are pressures from the external environment, people need to adapt to cope with the pressures and changes that occur. At the same time, environmental pressure has no positive effect on the relationships between accounting



well-roundedness and self-awareness orientation ($b_{89} = .070, p > .10$), self-regulation commitment ($b_{102} = .139, p > .10$). **Thus, Hypotheses 17a and, 17b are not supported.**

This means that environmental pressure is not the moderator of the relationships between accounting well-roundedness and self-awareness orientation, and self-regulation commitment.

Table 15 Results of Environmental Pressure on the Antecedents and Accounting Emotional Intelligence

Independent Variables	Dependent Variables ^a				
	SAO	SRC	SMF	EMF	SSC
	Model 14 H17a-H21a	Model 15 H17b-H21b	Model 16 H17c-H21c	Model 17 H17d-H21d	Model 18 H17e-H21e
Accounting Well-roundedness (AWR)	.326*** (.098)	.267*** (.100)	.151* (.090)	.258*** (.090)	.164* (.090)
Professional Training (PTN)	.122 (.089)	.167* (.091)	.166** (.082)	.266*** (.082)	.261*** (.082)
Accounting Experience (AEP)	-.038 (.112)	.133 (.114)	.100 (.103)	-.073 (.103)	.047 (.103)
Environmental Learning (ELN)	.101 (.100)	-.085 (.102)	.107 (.092)	.321*** (.092)	.086 (.092)
Stakeholder Expectation (SEP)	.242** (.100)	.133 (.102)	.078 (.092)	.024 (.092)	.180* (.092)
Environmental Pressure (EPS)	-.095 (.108)	-.048 (.110)	.160 (.099)	-.154 (.099)	.006 (.099)
AWR * EPS	.070 (.097)	.139 (.099)	.152* (.089)	.161* (.089)	.250*** (.089)
PTN * EPS	-.005 (.083)	.017 (.085)	-.065 (.076)	-.091 (.077)	-.202*** (.077)
AEP * EPS	-.016 (.092)	.069 (.094)	-.081 (.085)	.073 (.085)	.010 (.085)
ELN * EPS	-.015 (.078)	-.142* (.080)	.007 (.072)	-.050 (.072)	-.077 (.072)
SEP * EPS	.008 (.064)	-.092 (.066)	.030 (.059)	-.145** (.059)	.012 (.059)
Age (AGE)	-.082 (.144)	.071 (.147)	.258* (.133)	-.035 (.133)	-.015 (.133)
Experience (EXP)	.175 (.148)	.107 (.151)	.068 (.136)	.267* (.136)	.254* (.136)
Adjusted R ²	.289	.258	.399	.397	.396
Maximum VIF	3.827	3.827	3.827	3.827	3.827

* $p < .10$, ** $p < .05$, *** $p < .01$, ^a Beta coefficients with standard errors in parenthesis



Likewise, environmental pressure has no significant impact on the relationships among professional training and self-awareness orientation ($b_{90} = -.005$, $p > .10$), self-regulation commitment ($b_{103} = .017$, $p > .10$), self-motivation focus ($b_{116} = -.065$, $p > .10$), and empathy mindfulness ($b_{129} = -.091$, $p > .10$). **Thus, Hypotheses 18a, 18b, 18c, and 18d, are not supported.** It means environmental pressure is not the moderator of the relationships between professional training and self-awareness orientation, self-regulation commitment, self-motivation focus, and empathy mindfulness. In contrast, environmental pressure have a negative effect on the relationships between professional training and social skills concern ($b_{142} = -.202$, $p < .01$). **Thus, Hypothesis 18e is not supported.** It means the interaction of professional training and environmental pressure influence on decreases social skills concern.

Moreover, environmental pressure has no significant impact on the relationships among accounting experience and self-awareness orientation ($b_{91} = -.016$, $p > .10$), self-regulation commitment ($b_{104} = .069$, $p > .10$), self-motivation focus ($b_{117} = -.0081$, $p > .10$), empathy mindfulness ($b_{130} = .073$, $p > .10$), and social skills concern ($b_{143} = .010$, $p > .10$). **Thus, Hypotheses 19a, 19b, 19c, 19d, and 19e are not supported.** It means environmental pressure is not the moderator of the relationships between accounting experience and all dimensions of accounting emotional intelligence.

Additionally, the results show that environmental pressure has no significant impact on the relationships between environmental learning and self-awareness orientation ($b_{92} = -.015$, $p > .10$), self-motivation focus ($b_{118} = .007$, $p > .10$), empathy mindfulness ($b_{131} = -.050$, $p > .10$), and social skills concern ($b_{144} = -.077$, $p > .10$). **Thus, Hypotheses 20a, 20c, 20d, and 20e are not supported.** It means that environmental pressure is not the moderator of the relationships between environmental learning and self-awareness orientation, self-motivation focus, empathy mindfulness, and social skills concern. Similarly, environmental pressure has a negative effect on the relationships between environmental learning and self-regulation commitment ($b_{105} = -.142$, $p < .10$). **Thus, Hypothesis 20b is not supported.** It means the interaction of environmental learning and environmental pressure influence on decreases self-regulation commitment.



Finally, the results reveal that environmental pressure has no positive significant effect on the relationships between stakeholder expectation and self-awareness orientation ($b_{93} = .008$, $p > .10$), self-regulation commitment ($b_{106} = -.092$, $p > .10$), self-motivation focus ($b_{119} = .030$, $p > .10$), and social skills concern ($b_{145} = .012$, $p > .10$). **Thus, Hypotheses 21a, 21b, 21c, and 21e are not supported.** Similarly, it does not have a negative significant effect on the relationships between stakeholder expectation and empathy mindfulness ($b_{132} = -.145$, $p < .05$). **Thus, Hypothesis 21d is not supported.**

Thus, summary that environmental pressure does not help promote accounting well-roundedness, professional training, accounting experience, environmental learning, and stakeholder expectation contributes to accounting emotional intelligence. Because, the highly turbulent, dynamic, and competitive environment, rapid technological change, and increasingly diverse which it is increasingly difficult for people to develop EI (Singh, 2008). Consistent with Kachel and Jennings (2010) found that the pressure of the environment or climate change not to affect positive change of individual.

In summary, this research proposes that environmental pressure has a positive moderate effect on the relationships among five dimensions of accounting emotional intelligence, self-awareness orientation, self-regulation commitment, self-motivation focus, empathy mindfulness, and social skills concern. The result reveals that environmental pressure has a positive moderate effect on the relationships among accounting well-roundedness – self-motivation focus, empathy mindfulness, and social skills concern. Meanwhile, environmental pressure has no positive moderate effect on the relationships among accounting well-roundedness – self-awareness orientation, and self-regulation commitment; environmental pressure has no positive moderate effect on the relationships among professional training – self-awareness orientation, self-regulation commitment, self-motivation focus, and empathy mindfulness; environmental pressure has no positive moderate effect on the relationships among accounting experience – self-awareness orientation, self-regulation commitment, self-motivation focus, empathy mindfulness, and social skills concern; environmental pressure has no positive moderate effect on the relationships among environmental learning – self-awareness orientation, self-motivation focus, empathy mindfulness, and social skills concern; and environmental pressure has no positive moderate effect on the



relationships among stakeholder expectation – self-awareness orientation, self-regulation commitment, self-motivation focus, and social skills concern. Interestingly, environmental pressure has a negative moderate effect on the relationships among professional training – social skills concern; environmental pressure has a negative moderate effect on the relationships among environmental learning, and self-regulation commitment; environmental pressure has a negative moderate effect on the relationships among stakeholder expectation, and empathy mindfulness. **Thus, Hypotheses 17(c-e), 18e, 20b, and 21d are supported while Hypotheses 17(a-b), 18(a-d), 19(a-e), 20a, 20 (c-e), and 21(a-c), 21e are not supported.**

For the control variables, age has a statistically significant influence on self-motivation focus ($b_{120} = .258, p < .10$). However, age has no significant effect on self-awareness orientation, self-regulation commitment, empathy mindfulness, and social skills concern. Similarly, experience has a statistically significant influence on empathy mindfulness ($b_{134} = .267, p < .10$), and social skills concern ($b_{147} = .254, p < .10$). However, experience has no significant effect on self-awareness orientation, self-regulation commitment, and self-motivation focus. Therefore, most of the relationships among environmental pressure, accounting emotional intelligence and its antecedent are not affected by the influence of age, and experience.

Summary

In conclusion, this chapter presents the results of the multiple regression analysis which provide the understanding of the relationship between accounting emotional intelligence and professional survival. According to twenty one hypotheses in Chapter 2, the result of the OLS regression analysis indicates that there are nine fully supported hypotheses (H1, 3, 5, 6, 7, 8, 10, 11, and 12), eight partially supported hypotheses (H4, 13, 15, 16, 17, 18, 20, and 21), and four non-supported hypotheses (H2, 9, 14, and 19).

This finding provides an insight in the relationship between accounting emotional intelligence and professional survival by drawing on the empirical evidence from bookkeepers in the Northeastern of Thailand. The theory of successful intelligence and the social cognitive theory are utilized to generate the theoretical linkage of this



research. These results clearly indicate that accounting emotional intelligence (including self-awareness orientation, self-regulation commitment, self-motivation focus, empathy mindfulness, and social skills concern) has an importance for the bookkeepers in order to achieve professional survival both directly and via the outcomes of accounting emotional intelligence and accounting.

This research finds that four in five dimensions of accounting emotional intelligence (including self-awareness orientation, self-motivation focus, empathy mindfulness, and social skills concern) have a positive effect on professional success via three outcomes of accounting emotional intelligence (including accounting judgment, accounting practice efficiency, accounting professionalism), and professional success.

Importantly, three outcomes of accounting emotional intelligence – accounting judgment, accounting practice efficiency, accounting professionalism – have a positive influence on professional success, and ultimately accounting outcomes (professional success) that have a positive influence on professional survival.

Additionally, this finding provides an empirical evidence for better understanding of five antecedents of accounting emotional intelligence. Accounting emotional intelligence has been encouraged by accounting well-roundedness, professional training, accounting experience, environmental learning, and stakeholder expectation as a whole.

Furthermore, this research also includes environmental pressure as moderators on the relationship between antecedents of accounting emotional intelligence and five dimensions of accounting emotional intelligence. Interestingly, environmental pressure has a positive moderate effect on the relationships among accounting well-roundedness, self-regulation commitment, self-motivation focus, empathy mindfulness, and social skills concern. Moreover, environmental pressure has a negative moderate effect on the relationships among professional training on social skills concern, environmental learning on self-regulation commitment, and stakeholder expectation on empathy mindfulness. Finally, for two control variables – age and experience, the result indicates that age has a significant negative effect on self-motivation focus. Besides, experience has a significant positive influence on empathy mindfulness, and social skills concern.

Consequently, the summary of the results of hypothesis testing is demonstrated in Table 16 as shown below. The next chapter will conclude this research and explain



the theoretical and managerial contributions, limitations, and useful suggestions for further research.

Table 16 The Summary of Results of Hypothesis Testing

Hypothesis	Description of Hypothesized Relationships	Results
H1a	Self-awareness orientation will positively relate to accounting judgment.	Supported
H1b	Self-awareness orientation concern will positively relate to accounting practice efficiency.	Supported
H1c	Self-awareness orientation concern will positively relate to accounting professionalism.	Supported
H1d	Self-awareness orientation concern will positively relate to professional success.	Supported
H1e	Self-awareness orientation concern will positively relate to professional survival.	Supported
H2a	Self-regulation commitment will positively relate to accounting judgment.	Not Supported
H2b	Self-regulation commitment will positively relate to accounting practice efficiency.	Not Supported
H2c	Self-regulation commitment will positively relate to accounting professionalism.	Not Supported
H2d	Self-awareness orientation concern will positively relate to professional success.	Not Supported
H2e	Self-awareness orientation concern will positively relate to professional survival.	Not Supported
H3a	Self-motivation focus will positively relate to accounting judgment.	Supported
H3b	Self-motivation focus will positively relate to accounting practice efficiency.	Supported
H3c	Self-motivation focus will positively relate to accounting professionalism.	Supported



Table 16 (Continued)

Hypothesis	Description of Hypothesized Relationships	Results
H3d	Self-motivation focus will positively relate to professional success.	Supported
H3e	Self-motivation focus will positively relate to professional survival.	Supported
H4a	Empathy mindfulness will positively relate to accounting judgment.	Not Supported
H4b	Empathy mindfulness will positively relate to accounting practice efficiency.	Not Supported
H4c	Empathy mindfulness will positively relate to accounting professionalism.	Not Supported
H4d	Empathy mindfulness will positively relate to professional success.	Supported
H4e	Empathy mindfulness will positively relate to professional survival.	Not Supported
H5a	Social skills concern will positively relate to accounting judgment.	Supported
H5b	Social skills concern will positively relate to accounting practice efficiency.	Supported
H5c	Social skills concern will positively relate to accounting professionalism.	Supported
H5d	Social skills concern will positively relate to professional success.	Supported
H5e	Social skills concern will positively relate to professional survival.	Supported
H6	Accounting judgment will positively relate to accounting practice efficiency.	Supported
H7	Accounting professionalism will positively relate to accounting practice efficiency.	Supported



Table 16 (Continued)

Hypothesis	Description of Hypothesized Relationships	Results
H8	Accounting judgment will positively relate to professional success.	Supported
H9	Accounting practice efficiency will positively relate to professional success.	Not Supported
H10	Accounting professionalism will positively relate to professional success.	Supported
H11	Professional success will positively relate to professional survival.	Supported
H12a	Accounting well-roundedness will positively relate to self-awareness orientation.	Supported
H12b	Accounting well-roundedness will positively relate to self-regulation commitment.	Supported
H12c	Accounting well-roundedness will positively relate to self-motivation focus.	Supported
H12d	Accounting well-roundedness will positively relate to empathy mindfulness.	Supported
H12e	Accounting well-roundedness will positively relate to social skills concern.	Supported
H13a	Professional training will positively relate to self-awareness orientation.	Not Supported
H13b	Professional training will positively relate to self-regulation commitment.	Supported
H13c	Professional training will positively relate to self-motivation focus.	Supported
H13d	Professional training will positively relate to empathy mindfulness.	Supported
H13e	Professional training will positively relate to social skills concern.	Supported



Table 16 (Continued)

Hypothesis	Description of Hypothesized Relationships	Results
H14a	Accounting experience will positively relate to self-awareness orientation.	Not Supported
H14b	Accounting experience will positively relate to self-regulation commitment.	Not Supported
H14c	Accounting experience will positively relate to self-motivation focus.	Not Supported
H14d	Accounting experience will positively relate to empathy mindfulness.	Not Supported
H14e	Accounting experience will positively relate to social skills concern.	Not Supported
H15a	Environmental learning will positively relate to self-awareness orientation.	Not Supported
H15b	Environmental learning will positively relate to self-regulation commitment.	Not Supported
H15c	Environmental learning will positively relate to self-motivation focus.	Not Supported
H15d	Environmental learning will positively relate to empathy mindfulness.	Supported
H15e	Environmental learning will positively relate to social skills concern.	Not Supported
H16a	Stakeholder expectation will positively relate to self-awareness orientation.	Supported
H16b	Stakeholder expectation will positively relate to self-regulation commitment.	Supported
H16c	Stakeholder expectation will positively relate to self-motivation focus.	Supported
H16d	Stakeholder expectation will positively relate to empathy mindfulness.	Not Supported



Table 16 (Continued)

Hypothesis	Description of Hypothesized Relationships	Results
H16e	Stakeholder expectation will positively relate to social skills concern.	Supported
H17a	Environmental pressure will positively moderate the relationships between accounting well-roundedness and self-awareness orientation.	Not Supported
H17b	Environmental pressure will positively moderate the relationships between accounting well-roundedness and self-regulation commitment.	Not Supported
H17c	Environmental pressure will positively moderate the relationships between accounting well-roundedness and self-motivation focus.	Supported
H17d	Environmental pressure will positively moderate the relationships between accounting well-roundedness and empathy mindfulness.	Supported
H17e	Environmental pressure will positively moderate the relationships between accounting well-roundedness and social skill concern.	Supported
H18a	Environmental pressure will positively moderate the relationships between professional training and self-awareness orientation.	Not Supported
H18b	Environmental pressure will positively moderate the relationships between professional training and self-regulation commitment.	Not Supported
H18c	Environmental pressure will positively moderate the relationships between professional training and self-motivation focus.	Not Supported



Table 16 (Continued)

Hypothesis	Description of Hypothesized Relationships	Results
H18d	Environmental pressure will positively moderate the relationships between professional training and empathy mindfulness.	Not Supported
H18e	Environmental pressure will positively moderate the relationships between professional training and social skill concern.	Supported
H9a	Environmental pressure will positively moderate the relationships between accounting experience and self-awareness orientation.	Not Supported
H19b	Environmental pressure will positively moderate the relationships between accounting experience and self-regulation commitment.	Not Supported
H19c	Environmental pressure will positively moderate the relationships between accounting well-roundedness and self-motivation focus.	Not Supported
H19d	Environmental pressure will positively moderate the relationships between accounting experience and empathy mindfulness.	Not Supported
H19e	Environmental pressure will positively moderate the relationships between accounting experience and social skill concern.	Not Supported
H20a	Environmental pressure will positively moderate the relationships between environmental learning and self-awareness orientation.	Not Supported
H20b	Environmental pressure will positively moderate the relationships between environmental learning and self-regulation commitment.	Supported



Table 16 (Continued)

Hypothesis	Description of Hypothesized Relationships	Results
H20c	Environmental pressure will positively moderate the relationships between environmental learning and self-motivation focus.	Not Supported
H20d	Environmental pressure will positively moderate the relationships between environmental learning and empathy mindfulness.	Not Supported
H20e	Environmental pressure will positively moderate the relationships between environmental learning and social skill concern.	Not Supported
H21a	Environmental pressure will positively moderate the relationships between stakeholder expectation and self-awareness orientation.	Not Supported
H21b	Environmental pressure will positively moderate the relationships between stakeholder expectation and self-regulation commitment.	Not Supported
H21c	Environmental pressure will positively moderate the relationships between stakeholder expectation and self-motivation focus.	Not Supported
H21d	Environmental pressure will positively moderate the relationships between stakeholder expectation and empathy mindfulness.	Supported
H21e	Environmental pressure will positively moderate the relationships between stakeholder expectation and social skill concern.	Not Supported



CHAPTER V

CONCLUSION

The previous chapter has described the respondent's characteristics as well as the results of the descriptive statistic analysis. Moreover, the results of the hypothesis testing are revealed in the prior chapter as well. Therefore, this chapter details the conclusion and explains the theoretical and managerial contributions, limitations, and useful suggestions for further research.

This research proposes five new dimensions of accounting emotional intelligence (including self-awareness orientation, self-regulation commitment, self-motivation focus, empathy mindfulness, and social skills concern), which allow to create a better understanding relating to the components of the accounting emotional intelligence. Moreover, this research investigates the influence of accounting emotional intelligence on accounting judgment, accounting practice efficiency, accounting professionalism, professional success, and professional survival of bookkeepers in the Northeastern of Thailand. Furthermore, this research also investigates the relationships among each dimension of accounting emotional intelligence (includes self-awareness orientation, self-regulation commitment, self-motivation focus, empathy mindfulness, and social skills concern), accounting judgment, accounting practice efficiency, accounting professionalism, professional success, and professional survival. In addition, the relationships among accounting judgment, accounting practice efficiency, accounting professionalism, professional success, and professional survival are also examined.

Subsequently, the effect of five antecedents, including accounting well-roundedness, professional training, accounting experience, environmental learning, and stakeholder expectation on five dimensions of accounting emotional intelligence are also investigated. Finally, this research examines the moderating role of environmental pressure on the relationships among each dimension of accounting emotional intelligence, accounting well-roundedness, professional training, accounting experience, environmental learning, and stakeholder expectation as well.



The key research question is how accounting emotional intelligence (Self-awareness orientation, self-regulation commitment, self-motivation focus, empathy mindfulness, and social skills concern) has an effect on professional survival. Additionally, this research has six specific research questions which are as follows: (1) How does each dimension of accounting emotional intelligence (self-awareness orientation, self-regulation commitment, self-motivation focus, empathy mindfulness, and social skills concern) have an influence on accounting judgment, accounting practice efficiency, accounting professionalism, professional success, and professional survival? (2) How do accounting judgment and accounting professionalism have an influence on accounting practice efficiency? (3) How does accounting judgment, accounting practice efficiency, accounting professionalism have an influence on professional success? (4) How does professional success have an influence on professional survival? (5) How do accounting well-roundedness, professional training, accounting experience, environmental learning, and stakeholder expectation have an influence on each dimension of accounting emotional intelligence? And finally (6) How does environmental pressure moderate the relationships among accounting well-roundedness, professional training, accounting experience, environmental learning, stakeholder expectation and each dimension of accounting emotional intelligence?

In this research, two theoretical perspectives were integrated to draw the conceptual model and support how accounting emotional intelligence affects professional survival, including the theory of successful intelligence and the social cognitive theory. Moreover, this research selected the bookkeepers in the Northeastern of Thailand as the population and sample which were used to assert the positive influence of accounting emotional intelligence on professional survival. The sample was chosen from the online database of the Department of Business Development, Ministry of Commerce, and Thailand, which were displayed on the website: www.dbd.go.th in February 28, 2014. As a result, the self-administered questionnaires were directly distributed to 1,720 bookkeepers in the Northeastern of Thailand for data collection. Finally, the successful questionnaire mailings are 1,486 surveys, from which 219 responses are returned and usable for hypotheses testing. The effective response rate was approximately 14.74%.



The conceptual model was tested by the using of the collected data which received from 219 mails survey of bookkeepers in the Northeastern of Thailand. Then, the multiple regression analysis is used to test and examine all hypotheses following the conceptual model after the measurements has been successfully validated for the validity and reliability. The results of the OLS regression analyses indicate that the hypotheses derived from the conceptual model have been partially supported.

With regard to the key research question, the results reveal that accounting emotional intelligence has a significant positive influence on professional survival through accounting judgment, accounting practice efficiency, accounting professionalism, and professional success. In the specific research question, 1) the results indicate that three of the five dimensions of accounting emotional intelligence (including self-awareness orientation, self-motivation focus, and social skills concern) have a significant positive association with accounting judgment, accounting practice efficiency, accounting professionalism, professional success, and professional survival, whereas empathy mindfulness only has a significant positive influence on professional success. In contrast, self-regulation commitment has no significant influence on all five outcomes of accounting emotional intelligence – accounting judgment, accounting practice efficiency, accounting professionalism, professional success, and professional survival. 2) The findings exhibit that accounting judgment and accounting professionalism have a significant positive impact on accounting practice efficiency. 3) The result shows that accounting judgment and accounting professionalism have a significant positive effect on professional success. In contrast, accounting practice efficiency has no significant influence on professional success. 4) The findings indicate that professional success significantly positively influences on professional survival. 5) The findings indicate that accounting well-roundedness has a significant positive relationship to all dimensions of accounting emotional intelligence – self-awareness orientation, self-regulation commitment, self-motivation focus, empathy mindfulness, and social skills concern. Likewise, professional training has a significant positive relationship to four dimensions of accounting emotional intelligence – self-regulation commitment, self-motivation focus, empathy mindfulness, and social skills concern. In contrast, accounting experience has no significant influence on all dimensions of accounting emotional intelligence.



Also, environmental learning only significantly and positively influences on empathy mindfulness. Likewise, stakeholder expectation has a significant positive relationship to four dimensions of accounting emotional intelligence – self-awareness orientation, self-regulation commitment, self-motivation focus, and social skills concern. Finally, 6) the finding reveals that the moderating effect of environmental pressure has a significant positive influence on the relationship between accounting well-roundedness, self-motivation focus, empathy mindfulness, and social skills concern, whereas it has a significant negative influence on the relationship between; professional training, and social skills concern; environmental learning, and self-regulation commitment; and stakeholder expectation and empathy mindfulness.

Furthermore, for two control variables – age and experience, the result indicates that age has a significant positive effect on self-motivation focus. Besides, experience has a significant positive influence on empathy mindfulness.

In summary, the key research question is supported by the empirical evidence. In addition, the specific research questions are supported and partially supported as well. However, the supported hypotheses are summarized and illustrated in Figure 10 as shown below.

Accordingly, the bookkeeper which has emotional intelligence can encourage accounting judgment, and accounting professionalism in order to increase professional success, and ultimately achieve professional survival. Moreover, accounting emotional intelligence is encouraged by four internal factors – accounting well-roundedness, professional training, accounting experience, and environmental learning, – and two external factors – stakeholder expectation, and environmental pressure. As mentioned earlier, the summary of all research questions and the results is exhibited in Table 17 as shown below.



Table 17 The Summary of Results in All Hypothesis Testing

Research Questions	Hypothesis	Results	Conclusion
(1) How does each dimension of accounting emotional intelligence have an influence on accounting judgment, accounting practice efficiency, accounting professionalism, professional success, and professional survival?	H1a-e H2a-e H3a-e H4a-e H5a-e	<ul style="list-style-type: none"> - Self-awareness orientation has a significant positive association with accounting judgment, accounting practice efficiency, accounting professionalism, professional success, and professional survival. - Self-regulation commitment has no significant influence on all five outcomes of accounting emotional intelligence – accounting judgment, accounting practice efficiency, accounting professionalism, professional success, and professional survival. - Self-motivation focus has a significant positive association with accounting judgment, accounting practice efficiency, accounting professionalism, professional success, and professional survival. - Empathy mindfulness only has a significant positive influence on professional success. - Social skills concern has a significant positive association with accounting judgment, accounting practice efficiency, accounting professionalism, professional success, and professional survival. 	Partially Supported



Table 17 (Continued)

Research Questions	Hypothesis	Results	Conclusion
(2) How do accounting judgment and accounting professionalism have an influence on accounting practice efficiency?	H6 H7	- Accounting judgment has a significant positive impact on accounting practice efficiency. - Accounting professionalism has a significant positive impact on accounting practice efficiency.	Supported
(3) How do accounting judgment, accounting practice efficiency, accounting professionalism have an influence on professional success?	H8 H9 H10	- Accounting judgment has a significant positive effect on professional success. - Accounting practice efficiency has no significant influence on professional success. - Accounting professionalism has a significant positive effect on professional success.	Partially Supported
(4) How does professional success have an influence on professional survival?	H11	- Professional success significantly positively influences on professional survival.	Supported
(5) How do accounting well-roundedness, professional training, accounting experience, environmental learning, and stakeholder expectation have an influence on each dimension of accounting emotional intelligence?	H12a-e H13a-e H14a-e H15a-e H16a-e	- Accounting well-roundedness has a significant positive relationship to all dimensions of accounting emotional intelligence – self-awareness orientation, self-regulation commitment, self-motivation focus, empathy mindfulness, and social skills concern.	Partially Supported



Table 17 (Continued)

Research Questions	Hypothesis	Results	Conclusion
		<ul style="list-style-type: none"> - Professional training has a significant positive relationship to four dimensions of accounting emotional intelligence – self-regulation commitment, self-motivation focus, empathy mindfulness, and social skills concern. - Accounting experience has no significant influence on all dimensions of accounting emotional intelligence. - Environmental learning only significantly and positively influences on empathy mindfulness. - Stakeholder expectation has a significant positive relationship to four dimensions of accounting emotional intelligence – self-awareness orientation, self-regulation commitment, self-motivation focus, and social skills concern. 	Partially Supported



Table 17 (Continued)

Research Questions	Hypothesis	Results	Conclusion
(6) How does environmental pressure moderate the relationships among accounting well-roundedness, professional training, accounting experience, environmental learning, stakeholder expectation and each dimension of accounting emotional intelligence?	H17a-e H18a-e H19a-e H20a-e H21a-e	<p>- Environmental pressure has a significant positive moderate effect on the relationship between accounting well-roundedness, self-motivation focus, empathy mindfulness, and social skills concern. In contrast, it has no significant positive moderate effect on the relationship between accounting well-roundedness, self-awareness orientation, and self-regulation commitment.</p> <p>- Environmental pressure has no significant positive influence on the relationship between professional training, and self-awareness orientation, self-regulation commitment, self-motivation focus, and empathy mindfulness. In contrast, it has a significant negative influence on the relationship between professional training, and social skills concern.</p> <p>- Environmental pressure has no significant positive influence on the relationship between accounting experience, self-awareness orientation, self-regulation commitment, self-motivation focus, empathy</p>	Partially Supported



Table 17 (Continued)

Research Questions	Hypothesis	Results	Conclusion
		<p>mindfulness, and social skills concern.</p> <p>- Environmental pressure has a significant positive moderate effect on the relationship between accounting well-roundedness, self-motivation focus, empathy mindfulness, and social skills concern. In contrast, it has no significant positive moderate effect on the relationship between accounting well-roundedness, self-awareness orientation, and self-regulation commitment.</p> <p>- Environmental pressure has no significant positive influence on the relationship between professional training, and self-awareness orientation, self-regulation commitment, self-motivation focus, and empathy mindfulness. In contrast, it has a significant negative influence on the relationship between professional training, and social skills concern.</p> <p>- Environmental pressure has no significant positive influence on the relationship between accounting experience, self-</p>	

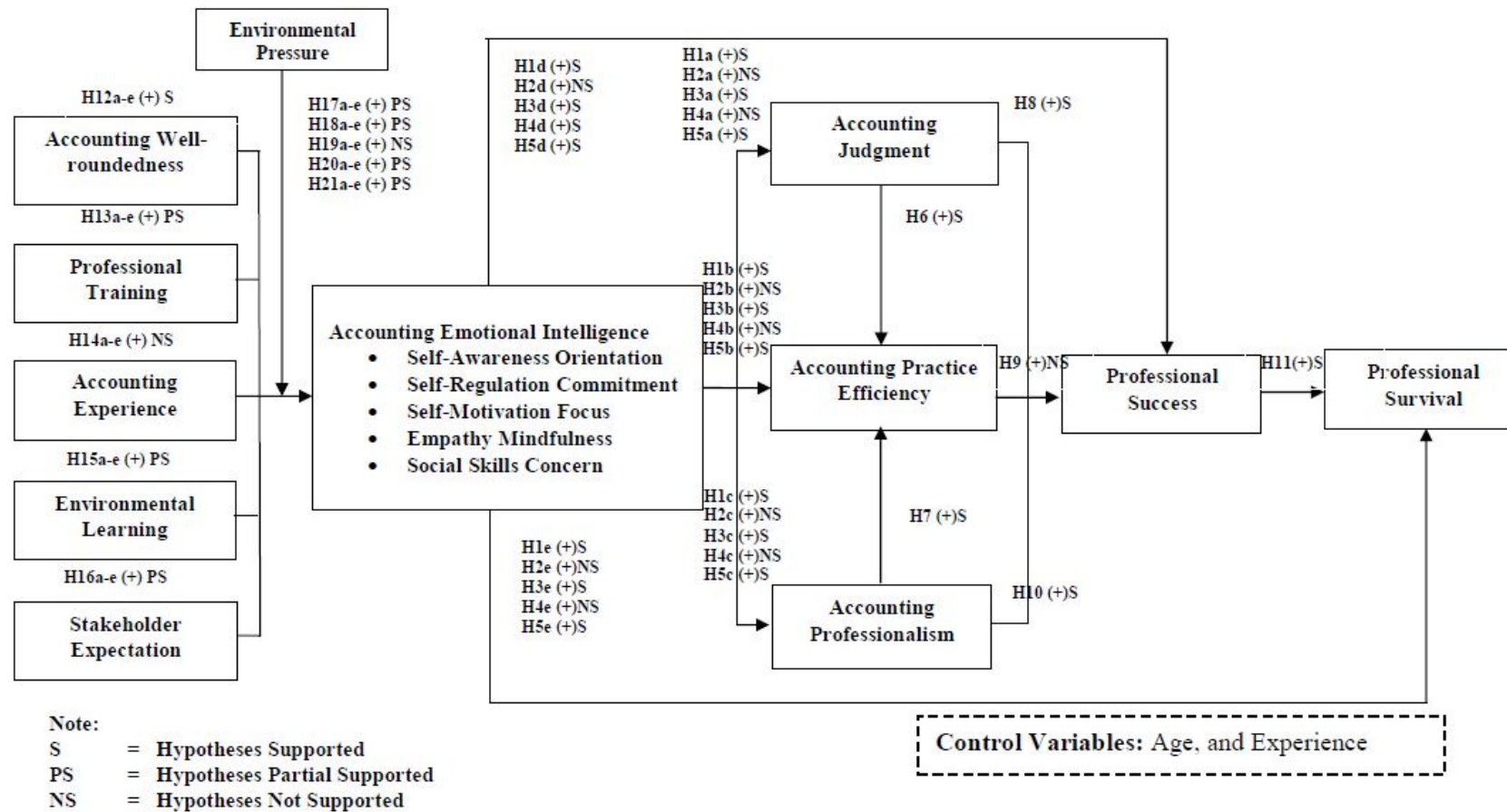


Table 17 (Continued)

Research Questions	Hypothesis	Results	Conclusion
		<p>awareness orientation, self-regulation commitment, self-motivation focus, empathy mindfulness, and social skills concern.</p> <p>- Environmental pressure has no significant positive influence on the relationship between environmental learning, self-awareness orientation, self-motivation focus, empathy mindfulness, and social skills concern. In contrast, it has a significant negative influence on the relationship between environmental learning, and self-regulation commitment</p> <p>- Environmental pressure has no significant positive influence on the relationship between stakeholder expectation, self-awareness orientation, self-regulation commitment, self-motivation focus, and social skills concern. In contrast, it has a significant negative influence on the relationship between stakeholder expectation and empathy mindfulness.</p>	



Figure 11 The Results of All Hypotheses Testing of the Conceptual Model



Theoretical and Managerial Contributions

Theoretical Contribution

This research provides a clearer understanding of the relationships among accounting emotional intelligence, accounting judgment, accounting practice efficiency, accounting professionalism, professional success, and professional survival via the moderating influence of environmental pressure. Moreover, this research also provides an insight of the influence of five antecedents (including accounting well-roundedness, professional training, accounting experience, environmental learning, and stakeholder expectation) on each dimension of accounting emotional intelligence. Accounting emotional intelligence comprises five dimensions – self-awareness orientation, self-regulation commitment, self-motivation focus, empathy mindfulness, and social skills concern. In addition, two theories, namely, the theory of successful intelligence and the social cognitive theory, are utilized to explain the overall association of variables in the conceptual model.

This research makes three contributions to expand the theoretical contributions and the previous literature of accounting emotional intelligence. Firstly, this research proposes five new dimensions of accounting emotional intelligence comprise self-awareness orientation, self-regulation commitment, self-motivation focus, empathy mindfulness, and social skills concern, whereas prior research was lacking. This is a major theoretical contribution due to the form of the identification of five dimensions of accounting emotional intelligence for the empirical testing provides an important theoretical insight which expands from the positive relationships among each dimension of accounting emotional intelligence, the outcomes of accounting emotional intelligence, and the outcomes of accounting. The finding reveals that three in five dimensions of accounting emotional intelligence (self-awareness orientation, self-motivation focus, and social skills concern) encourage the accounting judgment, accounting practice efficiency, accounting professionalism, and ultimately, increase professional success, and professional survival.

Secondly, this research advances the literature by categorizing many antecedents (including accounting well-roundedness, professional training, accounting experience, environmental learning, and stakeholder expectation), consequences



(consist of accounting judgment, accounting practice efficiency, accounting professionalism, professional success, and professional survival), and moderators of accounting emotional intelligence (include environmental pressure), and develops a model to test the relationships. The relationships among accounting emotional intelligence, the consequences, the antecedents, and the moderators are empirically examined in terms of the quantitative testing by collecting the data from bookkeepers in the Northeastern of Thailand while most past research proposes the conceptual relationships.

Thirdly, this research makes an important contribution to theory. Advocating and expanding the theory of successful intelligence and the social cognitive theory are utilized to explain the conceptual model in this research. The findings are consistent with these two theories, which support the overall association of variables in the conceptual model. According to the theory of successful intelligence and the social cognitive theory, the differences in cognitive, knowledge, capabilities, and intelligence lead to achieve success within different environments. In this research, the result indicates that accounting emotional intelligence (intelligence) encourages accounting judgment, accounting practice efficiency, accounting professionalism, leads to professional success (successful intelligence), and ultimately gains professional survival within the changing of accounting well-roundedness, professional training, accounting experience, environmental learning, and stakeholder expectation (social cognitive). Therefore, these findings assert that accounting emotional intelligence as an intellectual competence of human ability can encourage the individual's performance in order to achieve success.

Moreover, the social cognitive theory was utilized to explain the moderating effect of environmental pressure on the relationships among antecedents of accounting emotional intelligence and each dimension of accounting emotional intelligence. The result indicates that the relationships among antecedent of accounting emotional intelligence and each dimension of accounting emotional intelligence are positively moderated by environmental pressure. These findings imply that the bookkeepers which have more environmental pressure can encourage accounting well-roundedness, professional training, accounting experience, environmental learning, and stakeholder



expectation to increase accounting emotional intelligence. Thus, this finding asserts the concept of social cognitive theory.

According to the results of this research, the need for further research is apparent, because this research finds that one dimension of accounting emotional intelligence, namely, self-regulations commitment does not influence on its consequences. Therefore, future research should collect data from different groups of sample or reexamine this conceptual model in different context in order to confirm the theoretical linkage of this research. Moreover, future research is needed to re-conceptualize and/or reconsider the measurement of these dimensions of accounting emotional intelligence

Interestingly, the moderating effect of environmental pressure on the relationship between antecedent of accounting emotional intelligence and each dimensions of accounting emotional intelligence are partially supported. Thus, future research environmental pressure should not be treated as a moderator variable as well as examine other moderating variables. In addition, future research can use four antecedents (including accounting well-roundedness, professional training, accounting experience, environmental learning, and stakeholder expectation) as the antecedent variables of accounting emotional intelligence except accounting experience. Because of the results indicate that four factors have a positive impact on all dimensions of accounting emotional intelligence, although their influences are different. Whereas, accounting experience has no significant influence on all dimensions of accounting emotional intelligence

Managerial Contribution

The research results have managerial implications for practitioners. Firstly, this research helps the bookkeepers to identify and justify the key components of accounting emotional intelligence that may be more critical in accounting professional survival. The findings of this research suggest five components of accounting emotional intelligence (including self-awareness orientation, self-regulation commitment, self-motivation focus, empathy mindfulness, and social skills concern) which are the key components for enhancing the accounting outcomes (accounting judgment, accounting practice efficiency, accounting professionalism, professional success, and professional survival). Secondly, from a practical and managerial contribution, many important



insights can be gained from this research. This research can facilitate bookkeepers, particularly in the Northeastern of Thailand, to understand how their bookkeepers achieve success becoming a foundation for professional survive. Therefore, accounting emotional intelligence had become an important issue for bookkeepers. Thirdly, for gaining superior accounting performance, bookkeepers should generate and utilize accounting emotional intelligence which leads to improve accounting judgment, accounting practice efficiency, accounting professionalism, professional success, and professional survival.

Finally, the bookkeepers that have more accounting well-roundedness, professional training, accounting experience, environmental learning, and stakeholder expectation can develop and enhance accounting emotional intelligence ability. This empirical research helps bookkeepers for the professional success and survival.

Limitations and Future Research Directions

Limitations

Although the findings of this research have theoretical and managerial implications for accounting researchers and practitioners, respectively, some carefulness should be taken due to the limitations of the study.

The findings of this research revealed the absence of a statistical significant support for a few variables or some linkages of theoretical relationship (e.g. the absence of a significant moderate effect of environmental pressure on the relationships among accounting experience, self-awareness orientation, self-regulation commitment, self-motivation focus, empathy mindfulness, and social skills concern). Although, the theoretical linkages of the conceptual model in this research were generated from the careful and extensive literature review, the researchers and practitioners should be careful in the interpreting and applying the results as well.

Future Research Directions

From the limitations aforementioned can suggest for the future research which, firstly, it would be interesting to investigate the impact of accounting emotional intelligence on the accounting outcomes in the different groups of samples (such as auditor) and/or comparative populations or from bookkeepers in other regions of



Thailand in order to verify the generalizability of the results, increase the level of reliable results, and expand the usefulness of the results.

According to the results of this research, four dimensions of accounting emotional intelligence, namely self-awareness orientation, self-motivation focus, empathy mindfulness, and social skills concern have an influence on the outcomes of accounting emotional intelligence, whereas self-regulation commitment does not. Therefore, the need for future research is to test the effect of self-regulation commitment of accounting emotional intelligence again with other populations (such as auditor). With respect to a moderator, environmental pressure has a significant positive direct effect on the relationship between accounting well-roundedness, self-motivation focus, empathy mindfulness, and social skills concern, but it does not have a significant positive direct effect on the relationship between accounting experience, professional training, environmental learning, stakeholder expectation, and each dimension of accounting emotional intelligence. Thus, further research should examine these variables again as antecedence variables as well as reexamine the moderating effect of environmental pressure in a different context. In addition, further research environmental pressure should not be treated as a moderator variable as well as examined other moderating variables. Finally, the evidences of control variables including age and experience show that most of them do not have an effect on the results. Thus, further research age and experience should not be treated as a control variable.

Summary

This chapter revealed the effects of accounting emotional intelligence on professional survival of bookkeepers in the Northeastern of Thailand. The contents involve both theoretical contribution and managerial contribution. Moreover, limitations and future research directions are presented. The conceptual model of accounting emotional intelligence on professional survival of bookkeepers in the Northeastern of Thailand: an empirical investigation of the antecedents and consequences is supported by the theoretical frameworks including the theory of successful intelligence and the social cognitive theory. Accounting emotional intelligence comprises five dimensions,



namely, self-awareness orientation, self-regulation commitment, self-motivation focus, empathy mindfulness, and social skills concern. Meanwhile, the consequences of accounting emotional intelligence are composed of accounting judgment, accounting practice efficiency, accounting professionalism, professional success, and professional survival. Furthermore, the factors such as accounting well-roundedness, professional training, accounting experience, environmental learning, and stakeholder expectation are also assumed to become the antecedents of the conceptual model. In addition, environmental pressure is the moderate variable in this research model. Finally, Figure 10 as shown above concludes the results of all hypotheses testing of this research.



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APPENDICES



APPENDIX A

Number of population and sample bookkeepers in the Northeastern of Thailand classified by province



Table 1A Number of population and sample bookkeepers in the Northeastern of Thailand classified by province

Province	Number of population	Number of sample
Kalasin	139	72
Khonkaen	522	270
Chaiyaphum	114	59
NakhonPhanom	72	37
NakhonRatchasima	773	400
Buriram	149	77
Maharakham	107	55
Mukdahan	47	24
Yasothon	82	43
Roi Et	127	66
Loei	81	42
Sisaket	115	60
SakonNakhon	114	59
Surin	115	60
NongKhai	106	55
NongBuaLamphu	41	21
Amnat Charoen	32	17
UdonThani	329	170
UbonRatchathani	256	133
Total	3,321	1,720



APPENDIX B

Non-Response Bias Tests



Table 1B Non-Response Bias Tests

Comparison	N	Mean	Std. Dev.	t	Sig.**
Gender:					.747
-First group	110	1.80	0.403	-.323	
-Second group	109	1.82	0.389	-.323	
Age:					.371
-First group	110	2.48	0.996	.899	
-Second group	109	2.35	0.985	.899	
Marital status:					.734
-First group	110	1.62	0.574	-.340	
-Second group	109	1.65	0.599	-.340	
Experience in work:					.261
-First group	110	2.96	1.079	1.131	
-Second group	109	2.80	1.016	1.131	

** $p < .05$



APPENDIX C

Respondent Characteristics



Table 1C Demographic Characteristics of Respondents

Descriptions	Categories	Frequency	Percentage
Gender	Male	43	19.63
	Female	176	80.37
Total		219	100.00
Age	Less than 30 years old	46	21.00
	30 - 40 years old	71	32.42
	41 - 50 years old	68	31.05
	More than 50 years old	34	15.53
Total		219	100.00
Marital Status	Single	90	41.10
	Married	119	54.34
	Divorced	10	4.56
Total		219	100.00
Education Level	Lower than Bachelor's degree	12	5.48
	Bachelor's degree	178	81.28
	Higher than Bachelor's degree	29	13.24
Total		219	100.00
Experience in Work	Less than 5 years	26	11.87
	5 - 10 years	56	25.57
	11 - 15 years	54	24.66
	More than 15 years	83	37.90
Total		219	100.00
Average Revenue per Month	Less than 15,000 Baht	38	17.35
	15,000 - 25,000 Baht	86	39.27
	25,001 - 35,000 Baht	38	17.35
	More than 35,000 Baht	57	26.03
Total		219	100.00



Table 1C (Continued)

Descriptions	Categories	Frequency	Percentage
Current bookkeeping status	Accounting employee of the company	73	33.33
	General Independent Bookkeeping	66	30.14
	Bookkeeper in the accounting firms	68	31.05
	Assistant the bookkeeper	10	4.57
	Other	2	0.91
Total		219	100.00



APPENDIX D
The Original Items



Original Items in Scales

Constructs	Items
Self-awareness Orientation (SAO)	
SAO1	I am confident that you can recognize and understand the feelings, thoughts, and their own emotions according to real situation such as when you are angry or upset you knew what happened to you.
SAO2	I have to identify up to the causes of such feelings as well, such as happy, sad, and know the consequences.
SAO3	I have to evaluate you continually such as I know that you are doing, know your strengths and weaknesses of your own.
SAO4	I expressed feelings of any outcomes clearly and presented the fact, whenever events or any story have the impact.
SAO5	I expressed that other people recognize how you have emotions and feelings at the time.
SAO6	I am confident in your abilities and self-worth; despite a difficult task you can be done and ready to face the task or a difficult situation well.
Self-regulation Commitment (SRC)	
SRC1	I believe that you can control your feelings or emotions very well. When you are in front of other people or society.
SRC2	I have to control your emotions as well, when facing various problems.
SRC3	I have a way to relax them despite the exhaustion of duty.
SRC4	I have the ability to adapt and change moods and demeanor very well if I am faced with the immediate problem.
SRC5	If I am faced with a situation event or condition in the pressure, I am confident that it can control emotions of one's own and deal with the incident is good.
SRC6	I committed to integrity and maintain the goodness, and I am always responsible for my own actions. Courage to admit mistakes when making mistakes.
Self-motivation Focus (SAO)	
SMF1	I am confident that I can operate successfully by objectives and goals set very well and efficiently.
SMF2	I practice duties and responsibilities in job of one's own to achieve successfully over the compensation for the performance.
SMF3	I am working to achieve success as expected and will progress at a higher level more consistently.
SMF4	I am working with utmost effort and perform relentlessly according to my goals despite obstacles was not discouraged.
SMF5	I am responsible to work better than other people and able to perform by target well over other people.
SMF6	I search the guideline and methods in order to solve the problem very well and carefully.
SMF7	I always start of something new in performance and am ready to act when I have the opportunity.



Original Items in Scales

Constructs	Items
Empathy Mindfulness (EMF)	
EMF1	I believe that I am able for perception of the feeling, views and concerns of other people very well.
EMF2	I learn and understand the emotional nature, feeling of my colleagues very well. If it is needed to adapt it is also done well.
EMF3	I perceive sensations of others by the others do not tell me how he felt.
EMF4	I can recognize an improvement, and should promote knowledge, the ability of others correctly.
EMF5	I anticipate, recognize and respond to the needs of others as well.
EMF6	I realize the view and the opinions of group, including the ability to read the current situation and the relationship of the group.
Social Skills Concern (SSC)	
SSC1	I believe that I can act as a neutral as well if I have contacts with others.
SSC2	I have built good relationships with others to strengthen cooperation and confederate in the performance.
SSC3	I can explain the reason of the decision was made to make others accept it.
SSC4	I am able to work with other people whose opinions differ from me to achieve the objectives and goals.
SSC5	I have to communicate, listen to others and send clear and reliable messages very well.
SSC6	I have conflict with management, negotiation, problem solving, and I do not understand very well.
Accounting Judgment (AJM)	
AJM1	I diagnose and make decisions a realistic in analysis, recording business transactions from the data received, taking into consideration the reality of the evidence presented.
AJM2	I analyze transactions accurately, reasonably, and be consistent with the situation.
AJM3	I diagnose the clarity and certainty of the evidence for the accounting records to benefit the quality of financial reporting
AJM4	I analyze and make decisions rationally for the selection of the accounting policies, accounting practice, and any action that may lead to damage to the profession.
AJM5	I present the information in financial reports professionally through the analysis, and concrete diagnosis
AJM6	I present accounting performance based on the authenticity, adherence to rules, procedures, processes, and systems which comply with accounting standards and regulations involved, which is what the bookkeepers should be done, to provide accounting practice to achieve the purposes effectively.
Accounting Practice Efficiency (APE)	
APE1	I have prepared accounting according to accounting standards and accounting system they planned.



Original Items in Scales

Constructs	Items
APE2	I collected and recorded the transactions that occurred more completely and with greater accuracy.
APE3	I present accounting information with accuracy, completeness, and timeliness.
APE4	I have a collection of accounting data in a systematic manner that can easily browse and check it immediately.
Accounting Professionalism (APF)	
APF1	I have studied and understood the accounting standard and related laws as well to provide the accounting operation more efficiently.
APF2	I consider the professional ethics and transparency in the performance. To reflect its responsibility to customers and society. The report reveals the impact on the individual.
APF3	I understand the need of customer and can make a difference in our customers' needs well by practicing dedicated accounting. To add value to customers and the resulting accepted of more customers
APF4	I have the skills to communicate, exchange information with those involved. This will enable those involved to satisfy and have more recognition and result in more efficient operations.
APF5	I am willing with consciousness to accounting practice under knowledge, and capability and taking into accounting quality first when answering from customers to help achieve operational accounting very well and efficiently.
APF6	I have to learn and develop myself continuously to increase stability in professionalism the long-term in the accounting profession even more.
Professional Success (PSC)	
PSC1	I can perform accounting better than the target set.
PSC2	I have less audit cost than expectation.
PSC3	I receive appropriate accounting compensation at level of your expertise and competency.
PSC4	I have devoted energy and tenacity to carefully work for the successful accounting and completion of the accounting that went well.
PSC5	I take pride in my accounting work and accounting success.
PSC6	I gained the confidence and trust continually to be involved.
PSC7	I have been accepted by the company that I am working correctly with reliability and quality.
Professional Survival (PSV)	
PSV1	I am confident that I can maintain the accounting professional very well in the present and future.
PSV2	I am confident that performance accounting has achieved a goal continuously and can make a living in this profession for a long time.
PSV3	I have always been offered other services related to accounting that result from confidence in my competence and professionalism.
PSV4	I can maintain the client with entrusted to accounting work continuously which demonstrated survive in the long term.
PSV5	I perform with a new client increased steadily which obtains a result of the reliability and accounting performance that is always efficiency.



Original Items in Scales

Constructs	Items
Accounting Well-Roundedness (AWR)	
AWR1	I have knowledge and understanding of accounting standards and legal matters relevant very well.
AWR2	I focused on studying and tracking information that may have an impact on keeping accounts practice. Including government policies, regulatory agencies and federation of accounting profession continues to apply to accounting for operations that are more efficient.
AWR3	I focus on the understanding of the benefits of applying information technology and understand the limitations obstacles that affect the performance very well.
AWR4	I am interested in learning more and related to the performance as well (such as communication, negotiation, etc.) to be applied to the accounting practice to achieve target objectives.
AWR5	I focused on the study of the characteristics of client's operations and can be analyzed the strengths, weaknesses, opportunities, problems and threats appropriately to make performance accounting be even more effective.
Professional Training (PTN)	
PTN1	I attended training to improve my knowledge, accounting skills, and other skills related to accounting performance consistently.
PTN2	I focused on attending seminars and discussions related to the performance of professional organizations, and other agencies relevant consistently to have accounting knowledge and competency even more.
PTN3	When a change in accounting standards occurred, I will study and understand these standards in a timely manner.
PTN4	When there is a technique that involves the accounting performance of new happens, I will attend training those techniques and apply such knowledge used immediately.
PTN5	I agree that Join training will help improve the performance more efficiently.
Accounting Experience (AEP)	
AEP1	I firmly believe that our experience in accounting in the past, provide guidance and basis makes me to be able to perform effectively.
AEP2	I focus on bringing a better understanding of the practice in the past to be used as a guide in the performance very well.
AEP3	I focus on implementation of the performance experience. Including error occurred in the past to integrate the operations to keep accounts effectively.
AEP4	I believe that failure is due to the accounting practices of the past to help me to create a new experience in the performance to be more effective and productive.
AEP5	I focus on studying and the analysis of various errors in the past using as a guideline to solve the problem in a systematic manner and led to guideline in development of accounting perform in the future effectively.



Original Items in Scales

Constructs	Items
Environmental Learning (ELN)	
ELN1	I believe that understanding and learning environment a great ability to push me to succeed more easily.
ELN2	I focus on education and understand its environment and perform to determine how to perform more effectively.
ELN3	I focus on the analysis of the environment that may affect the performance in order to determine guidelines in the practice with quality.
ELN4	I strive to classify the factors and environments that arise to perform and be able to perform most effectively.
ELN5	I believe that a good adaptation helped me to survive in the practice both the current and the future.
Stakeholder Expectation (SEP)	
SEP1	The currently, stakeholders expected results of operations accounting which bookkeepers focus on having knowledge and competency even better.
SEP2	Social and public focus on accounting quality and transparency lead the bookkeepers to focus on development accounting practice and financial report for better quality.
SEP3	Regulatory agencies and federation accounting profession expected to increase the efficiency of financial reporting which results the bookkeeper who always needs to develop the potential and accounting practices.
SEP4	Customers and other stakeholders focus on financial reporting quality as a result the bookkeeper is aware of accounting practices that will lead to greater financial reports efficiency.
Environmental Pressure (EPS)	
EPS1	Competitive conditions intensified in the present, make a bookkeeper focuses on developing practical skills more to maintain accounting quality.
EPS2	Economic conditions fluctuate and change over time make bookkeepers who commit to do the bookkeeping to be careful, honest, and develop strategies to perform more effectively.
EPS3	In present, form and how the performance has changed from the past makes a bookkeeper to analyze the potential and abilities to offer a good and most effective service.
EPS4	Uncertainty in business operations has increased that causes the bookkeepers to become aware of the rules, regulations, accounting standards increasingly.



APPENDIX E

Item Factor Loadings and Reliability Analyses in Pre-Test



Table 1E Item Factor Loadings and Reliability Analyses in Pre-Test^a

Constructs	Items	Factor Loadings	Reliability (Alpha)
Self-awareness Orientation (SAO)	SAO1	.735	.759
	SAO2	.733	
	SAO3	.750	
	SAO4	.715	
	SAO5	.501	
	SAO6	.590	
Self-regulation Commitment (SRC)	SRC1	.827	.841
	SRC2	.758	
	SRC3	.682	
	SRC4	.838	
	SRC5	.770	
	SRC6	.697	
Self-motivation Focus (SMF)	SMF1	.639	.836
	SMF2	.737	
	SMF3	.773	
	SMF4	.816	
	SMF5	.649	
	SMF6	.666	
	SMF7	.703	
Empathy Mindfulness (EMF)	EMF1	.701	.809
	EMF2	.842	
	EMF3	.771	
	EMF4	.716	
	EMF5	.667	
	EMF6	.589	



Table 1E (Continued)

Constructs	Items	Factor Loadings	Reliability (Alpha)
Social Skills Concern (SSC)	SSC1	.836	.879
	SSC2	.859	
	SSC3	.792	
	SSC4	.742	
	SSC5	.788	
	SSC6	.727	
Accounting Judgment (AJM)	AJM1	.887	.933
	AJM2	.883	
	AJM3	.936	
	AJM4	.769	
	AJM5	.872	
	AJM6	.855	
Accounting Practice Efficiency (APE)	APE1	.615	.702
	APE2	.768	
	APE3	.887	
	APE4	.699	
Accounting Professionalism (APF)	APF1	.644	.806
	APF2	.854	
	APF3	.552	
	APF4	.803	
	APF5	.718	
	APF6	.760	
Professional Success (PSC)	PSC1	.827	.868
	PSC2	.585	
	PSC3	.697	
	PSC4	.800	
	PSC5	.826	



Table 1E (Continued)

Constructs	Items	Factor Loadings	Reliability (Alpha)
	PSC6	.853	
	PSC7	.672	
Professional Survival (PSV)	PSV1	.852	.810
	PSV2	.749	
	PSV3	.676	
	PSV4	.871	
	PSV5	.663	
Accounting Well-Roundedness (AWR)	AWR1	.856	.876
	AWR2	.922	
	AWR3	.737	
	AWR4	.699	
	AWR5	.861	
Professional Training (PTN)	PTN1	.916	.867
	PTN2	.765	
	PTN3	.802	
	PTN4	.827	
	PTN5	.741	
Accounting Experience (AEP)	AEP1	.909	.943
	AEP2	.912	
	AEP3	.916	
	AEP4	.908	
	AEP5	.868	
Environmental Learning (ELN)	ELN1	.600	.898
	ELN2	.780	
	ELN3	.705	
	ELN4	.865	
	ELN5	.647	



Table 1E (Continued)

Constructs	Items	Factor Loadings	Reliability (Alpha)
Stakeholder Expectation (SEP)	SEP1	.775	.758
	SEP2	.803	
	SEP3	.674	
	SEP4	.841	
Environmental Pressure (EPS)	EPS1	.845	.881
	EPS2	.857	
	EPS3	.833	
	EPS4	.914	

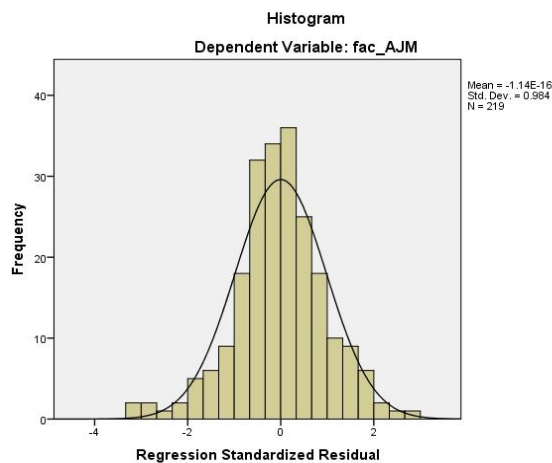
^a n = 30

APPENDIX F
The Results of Basic Assumptions Testing

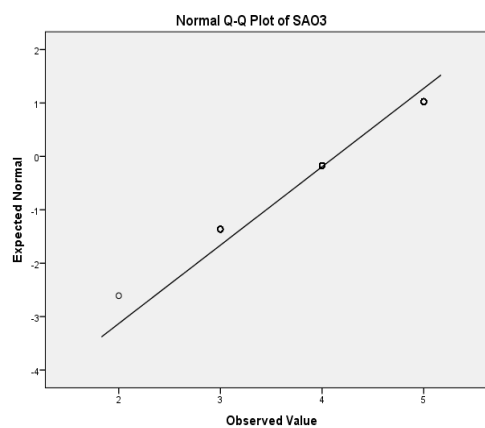


1. Normality

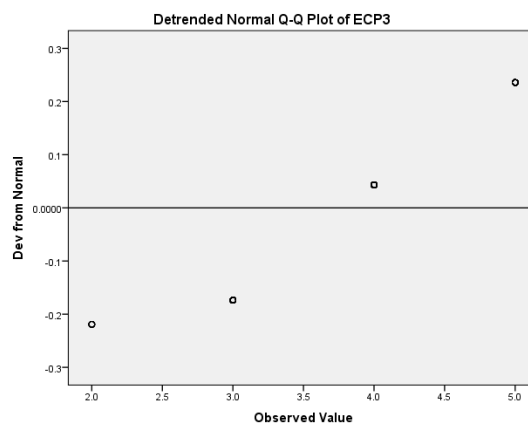
Histogram:



Normal Q-Q Plot:SAO3

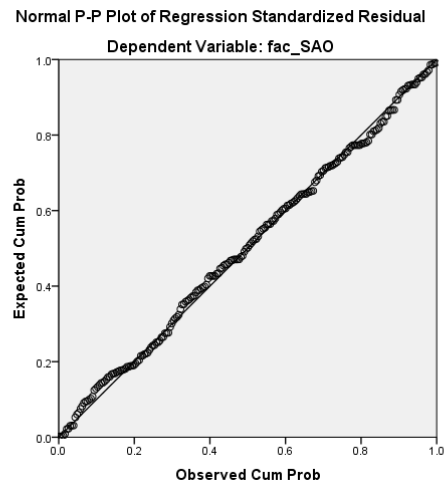


Detrended Normal Q-Q Plot :ECP3



2. Linearity

Normal Probability Plot:



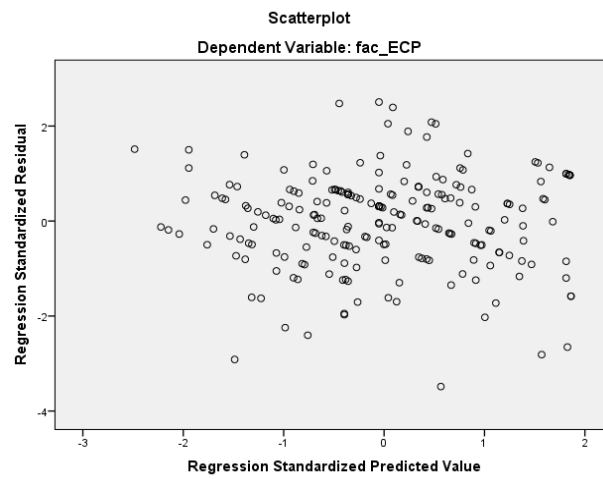
3. Autocorrelation

Equation	Durbin-Watson	Equation	Durbin-Watson
1	1.817	10	1.957
2	1.750	11	1.930
3	1.641	12	1.927
4	1.801	13	2.008
5	1.802	14	1.973
6	1.967	15	1.957
7	2.002	16	1.930
8	2.026	17	1.924
9	1.959	18	2.001
10	1.957	10	1.957



4. Test of Homoscedasticity

Scatter Plot:



APPENDIX G

Cover Letter and Questionnaire: English Version



Questionnaire to the Ph. D. Dissertation Research
“Accounting Emotional Intelligence and Professional Survival: An Empirical Evidence
from Bookkeepers in The Northeastern of Thailand”

Dear Sir,

This research is a part of doctoral dissertation of Miss MujarinKaewyong at the Mahasarakham Business School, Mahasarakham University, Thailand. The objective of this research is to investigate the relationships between accounting emotional intelligence and professional survival of bookkeepers in the Northeastern of Thailand. The questionnaire is divided into 6 parts

- Part 1:** General Information of bookkeepers in the Northeastern of Thailand,
- Part2:** Opinions on accounting emotional intelligence of bookkeepers in the Northeastern of Thailand,
- Part 3:** Opinion on accounting outcomes of bookkeepers in the Northeastern of Thailand,
- Part 4:** Opinion on internal environmental factors of bookkeepers in the Northeastern of Thailand,
- Part 5:** Opinion on external environmental factors of bookkeepers in the Northeastern of Thailand, and
- Part 6:** Recommendations and suggestions in the operation of bookkeepers in the Northeastern of Thailand.

Your answer will be kept as confidentiality and your information will not be shared with any outsider party without your permission.

Do you want a summary of the results?

() Yes, e-mail () No

If you want a summary of this research, please indicate your E-mail address or attach your business card with this questionnaire. The summary will be mailed to you as soon as the analysis is completed.

Thank you for your time answering all questions. I have no doubt that your answer will provide valuable information for academic advancement. If you have any questions with respect to this research, please contact me directly.

Sincerely yours,

(Miss MujarinKaewyong)
 Ph.D. Student
 Mahasarakham Business School
 Mahasarakham University, Thailand

Contact Info:

Office No: 043 – 754333 ext. 3431
 Fax No: 043 – 754422
 Cell phone: 087 – 4379888
 E-mail: mujarin12@gmail.com



Section 1 Personal information of bookkeepers in the Northeastern of Thailand

1. Gender

- ☐ Male ☐ Female

2. Age

- ☐ Less than 30 years old ☐ 30– 40 years old
☐ 41 – 50 years old ☐ More than 50 years old

3. Marital status

- ☐ Single ☐ Married
☐ Divorced

4. Education level

- ☐ Lower than Bachelor's degree ☐ Bachelor's degree
☐ Higher than Bachelor's degree

5. Experience in work

- ☐ Less than 5 years ☐ 5 – 10 years
☐ 11 – 15 years ☐ More than 15 years

6. Averagerevenue per month

- ☐ Less than 15,000 Baht ☐ 15,000 – 25,000 Baht
☐ 25,001 – 35,000 Baht ☐ More than 35,000 Baht

7. Current position

- ☐ Accounting employee of the company
☐ Independent Bookkeepers
☐ Bookkeeper in the accounting office
☐ Assistant the bookkeeper
☐ Other (Please Specify).....



**Section 2 Opinions on accounting emotional intelligence of bookkeepers in the
Northeastern of Thailand**

Accounting Emotional Intelligence	Opinion Levels				
	Strongly agree 5	Agree 4	Not Sure 3	Disagree 2	Strongly disagree 1
<u>(Self-awareness orientation)</u>					
1. You are confident that you can recognize and understand the feelings, thoughts, and their own emotions according to real situation such as when you are angry or upset you knew what happened to you.					
2. I have to identify up to the causes of such feelings as well, such as happy, sad, and sad and know the consequences.					
3. I have to evaluate you continually such as I know that you are doing, know your strengths and weaknesses of your own.					
4. I expressed feelings of any come outs clearly and presented the fact, whenever events or any story have the impact.					
5. I expressed that other people recognize how you have emotions and feelings at the time.					
6. I am confident in your abilities and self-worth; despite a difficult task you can be done and ready to face the task or a difficult situation well.					
<u>Self- Regulation Commitment</u>					
7. I believe that you can control your feelings or emotions very well. When you are in front of other people or society.					
8. I have to control your emotions as well, when facing the various problems.					
9. I have a way to relax them despite the exhaustion of duty.					
10. I have the ability to adapt and change moods and demeanor very well if I am faced with the immediate problem.					
11. If am faced with a situation event or condition in the pressure, I am confident that it can control emotions of one's own and deal with the incident is good.					
12. I committed to integrity and maintain the goodness, and I am always responsible for my own actions. Courage to admit mistakes when making mistakes.					



**Section 2 Opinions on accounting emotional intelligence of bookkeepers in the
Northeastern of Thailand (Continued)**

Accounting Emotional Intelligence	Opinion Levels				
	Strongly agree 5	Agree 4	Not Sure 3	Disagree 2	Strongly disagree 1
<u>(Self-motivation focus)</u>					
13. I am confident that I can operate successfully by objectives and goals set very well and efficiently.					
14. I practice duties and responsibilities in job of one's own to achieve successfully over the compensation for the performance.					
15. I am working to achieve success as expected and will progress at a higher level more consistently.					
16. I am working with utmost effort and perform relentlessly according to my goals despite obstacles was not discouraged.					
17. I am responsible to work better than other people and able to perform by target well over other people.					
18. I search the guideline and methods in order to solve the problem very well and carefully.					
19. I always start of something new in performance and am ready to act when I have the opportunity.					
<u>(Empathy Mindfulness)</u>					
20. I believe that I am able for perception of the feeling, views and concerns of other people very well.					
21. I learn and understand the emotional nature, feeling of my colleagues very well. If it is needed to adapt it is also is done well.					
22. I perceive sensations of others by the others do not tell me how he felt.					
23. I can recognize an improvement, and should promote knowledge, the ability of others correctly.					
24. I anticipate, recognize and respond to the needs of others as well.					
25. I realize the view and the opinions of group, including the ability to read the current situation and the relationship of the group.					



**Section 2 Opinions on accounting emotional intelligence of bookkeepers in the
Northeastern of Thailand (Continued)**

Accounting Emotional Intelligence	Opinion Levels				
	Strongly agree 5	Agree 4	Not Sure 3	Disagree 2	Strongly disagree 1
<u>(Social skills concern)</u>					
26. I believe that I can act as a neutral as well if I will have contacts with others.					
27. I have built good relationships with others to strengthen cooperation and confederate in the performance					
28. I can explain the reason of the decision was made to make others accept it.					
29. I am able to work with other people whose opinions differ from me to achieve the objectives and goals.					
30. I have to communicate, listen to others and send clear and reliable messages very well.					
31. I have conflict management, negotiation, problem solving, and I do not understand very well.					

Section 3 Opinion on accounting outcomes of bookkeepers in the Northeastern of Thailand

Accounting outcomes	Opinion Levels				
	Strongly agree 5	Agree 4	Not Sure 3	Disagree 2	Strongly disagree 1
<u>(Accounting Judgment)</u>					
1. I diagnose and make decisions a realistic in analysis, recording business transactions from the data received, taking into consideration the reality of the evidence presented.					
2. I analyze transactions accurately, reasonably, and consistent with the situation.					
3. I diagnose the clarity and certainty of the evidence for the accounting records to benefit the quality of financial reporting					
4. I analyze and make decisions rationally for the selection of the accounting policies, accounting Practice, and any action that may lead to damage to the profession.					



Section 3 Opinion on accounting outcomes of bookkeepers in the Northeastern of Thailand (Continued)

Accounting outcomes	Opinion Levels				
	Strongly agree 5	Agree 4	Not Sure 3	Disagree 2	Strongly disagree 1
5. I present the information in financial reports a professional which through the analysis, and concrete diagnosis					
6. I present accounting performance based on the authenticity, adherence to rules, procedures, processes, and systems which comply with accounting standards and regulations involved which the bookkeepers should be done, to provide accounting practice to achieve the purposes effectively.					
<u>(Accounting Practice Efficiency)</u>					
7. I have prepared accounting according to with accounting standards and accounting system they planned.					
8. I collected and recorded the transactions that occurred more completely and with greater accuracy.					
9. I present accounting information with accuracy, completeness, and timeliness.					
10. I have a collection of accounting data in a systematic manner that can easily browse and check it immediately.					
<u>(Accounting Professionalism)</u>					
11. I have studied and understood of the accounting standard and related laws as well to provide the accounting operation more efficiently.					
12. I consider the professional ethics and transparency in the performance. To reflect its responsibility to customers and society. The report reveals the impact on the individual.					
13. I understand the need of customer and can make a difference in our customers' needs well by practicing dedicated accounting. To add value to customers and the resulting accepted of more customers					
14. I have the skills to communicate, exchange information with those involved. This will enable those involved to satisfy and have more recognition and result in more efficient operations.					



Section 3 Opinion on accounting outcomes of bookkeepers in the Northeastern of Thailand (Continued)

accounting outcomes	Opinion Levels				
	Strongly agree 5	Agree 4	Not Sure 3	Disagree 2	Strongly disagree 1
15. I am willing with consciousness to accounting practice under knowledge, and capability and taking into accounting quality first when answering from customers to help achieve operational accounting very well and efficiently.					
16. I have to learn and develop myself continuously to increase stability in professionalism the long-term in the accounting profession even more.					
<u>(Professional Success)</u>					
17. I can perform accounting better than the target set.					
18. I have less accounting cost than expectation.					
19. I receive appropriate accounting compensation at level of your expertise and competency.					
20. I have devoted energy and tenacity to carefully work for accounting and the successful completion of the accounting that went well.					
21. I take pride in my accounting work and accounting success.					
22. I gained the confidence and trust continuously to be involved.					
23. I have been accepted by the company that I am working correctly with reliability and quality.					
<u>(Professional Survival)</u>					
24. I am confident that can maintain in the accounting professional very well in the present and future					
25. I am confident that performance accounting has achieved a goal continuously and can make a living in this profession for a long time.					
26. I always have been offered other services related to accounting that result from confidence in my competence and professionalism.					



Section 3 Opinion on accounting outcomes of bookkeepers in the Northeastern of Thailand (Continued)

accounting outcomes	Opinion Levels				
	Strongly agree 5	Agree 4	Not Sure 3	Disagree 2	Strongly disagree 1
27. I can maintain the client with entrusted to accounting work continuously which demonstrated survive in the long term.					
28. I perform with a new client increased steadily who obtains a result of the reliability and accounting performance that is always efficiency.					

Section 4 Opinion on internal factors that influence to accounting emotional Intelligence of bookkeepers in the Northeastern of Thailand

Internal factor that influence to accounting emotional intelligence	Opinion Levels				
	Strongly agree 5	Agree 4	Not Sure 3	Disagree 2	Strongly disagree 1
<u>(Accounting Well-Roundedness)</u>					
1. I have knowledge and understanding of accounting standards and legal matters relevant very well.					
2. I focused on studying and tracking information that may have an impact on keeping accounts practice. Including government policies Regulatory agencies and Federation of Accounting Profession continues to apply to accounting for operations that are more efficient.					
3. I focus on the understanding of the benefits of applying information technology and understand the limitations obstacles that affect the performance of very well.					
4. I am interested in learning more and related to the performance as well (such as communication, negotiation, etc.) to be applied to the accounting practice to achieve target objectives.					
5. I focused on the study of the characteristics of client's operations and can be analyzed the strengths, weaknesses, opportunities, problems and threats appropriately make performance accounting are even more effective.					



Section 4 Opinion on internal factors that influence to accounting emotional intelligence of bookkeepers in the Northeastern of Thailand (Continued)

Internal factor that influence to accounting emotional intelligence	Opinion Levels				
	Strongly agree 5	Agree 4	Not Sure 3	Disagree 2	Strongly disagree 1
<u>(Professional Training)</u>					
6. I attended training to improve my knowledge, accounting skills, and other skills related to accounting performance consistently.					
7. I focused on attending seminars and discussions related to the performance of professional organizations, and other agencies relevant consistently to assist have accounting knowledge and competency even more.					
8. When a change in accounting standards occurred, I will study and understand these standards in a timely manner.					
9. When there is a technique that involves the accounting performance of new happens, I will attend training those techniques and apply such knowledge used immediately.					
10. I agree that Join training will help improve the performance more efficiently.					
<u>(Accounting Experience)</u>					
11. I firmly believe that our experience in accounting in the past, provide guidance and basis makes me to be able to perform effectively					
12. I focus on bringing a better understanding of the practice in the past to be used as a guide in the performance very well.					
13. I focus on implementation of in the performance experience. Including error occurred in the past to integrate the operations to keep accounts effectively.					
14. I believe that failure is due to the accounting practices of the past to help me to create a new experience in the performance to be more effective and productive.					
15. I focus on studying and analysis of various errors in the past using as a guideline to solve the problem in a systematic manner and led to guideline in development of accounting perform in the future effectively.					



Section 4 Opinion on internal factors that influence to accounting emotional intelligence of bookkeepers in the Northeastern of Thailand(Continued)

Internal factor that influence to accounting emotional intelligence	Opinion Levels				
	Strongly agree 5	Agree 4	Not Sure 3	Disagree 2	Strongly disagree 1
<u>(Environmental Learning)</u>					
16. I believe that understanding and learning environment a great ability to push me to succeed more easily.					
17. I focus on education and understand its environment and perform to determine how to perform more effectively.					
18. I focus on the analysis of the environment that may affect the performance in order to determine guidelines in the practice with quality.					
19. I strive to classify the factors and environments that arise to perform and be able to perform most effectively.					
20. I believe that a good adaptation helped me to survive in the practice both the current and the future.					

Section 5 Opinion on external factors that influence to accounting emotional Intelligence of bookkeepers in the Northeastern of Thailand

External factor that influence to accounting emotional intelligence	Opinion Levels				
	Strongly agree 5	Agree 4	Not Sure 3	Disagree 2	Strongly disagree 1
<u>(Stakeholder Expectation)</u>					
1. The currently, stakeholders expected results of operations accounting which bookkeepers focus on having knowledge and competency even better.					
2. Social and public focus on accounting quality and transparency lead the bookkeepers focus on development accounting practice and financial report for better quality.					
3. Regulatory agencies and federation accounting profession to the expected increase in the efficiency of financial reporting. Result in the bookkeeper needs to develop the potential and accounting practices always.					



Section 5 Opinion on external factors that influence to accounting emotional intelligence of bookkeepers in the Northeastern of Thailand (Continued)

External factor that influence to accounting emotional intelligence	Opinion Levels				
	Strongly agree 5	Agree 4	Not Sure 3	Disagree 2	Strongly disagree 1
4. Customers and other stakeholders focus on financial reporting quality as a result the bookkeeper is aware of accounting practices that will lead to greater financial reports efficiency.					
<u>Environmental Pressure</u>					
5. Competitive conditions intensified in the present. Make a bookkeeper focuses on developing practical skills more, to maintain accounting quality.					
6. Economic conditions fluctuate and change over time make bookkeepers who commit to do the bookkeeping was careful, honest, and develop strategies to perform more effectively.					
7. In present, form and how the performance has changed from the past makes a bookkeeper to analyze the potential and abilities to offer a good and most effective service.					
8. Uncertainty in business operations has increased that causes the bookkeepers to become aware of the rules, regulations, accounting standards increasingly.					

Section 6 Recommendations and suggestions in the operation of bookkeepers in the Northeastern of Thailand

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Thank you for your time and attention to this matter. Please fold and return in provided envelope and return to me. If you desire a summary report of this study, please supply with this questionnaire. The summary will be mailed to you upon the completion of data analysis.



APPENDIX H

Cover Letters and Questionnaire: Thai Version





ที่ ศธ 0530.10/603

คณะกรรมการบัญชีและการจัดการ
มหาวิทยาลัยมหาสารคาม
อำเภอกันทรวิชัย จังหวัดมหาสารคาม
44150

12 พฤษภาคม 2557

เรื่อง ขอความอนุเคราะห์กรอกแบบสอบถาม

เรียน ผู้ทำบัญชี

ด้วย นางสาวมูจรินทร์ แก้วหย่อง นิสิตระดับปริญญาเอก คณะกรรมการบัญชีและการจัดการ มหาวิทยาลัยมหาสารคาม กำลังศึกษาวิทยานิพนธ์ เรื่อง “ความฉลาดทางอารมณ์ทางการบัญชีและความอยู่รอดในวิชาชีพ: หลักฐานเชิงประจักษ์จากผู้ทำบัญชีในภาคตะวันออกเฉียงเหนือของประเทศไทย” ซึ่งเป็นส่วนหนึ่งของการทำวิทยานิพนธ์ หลักสูตรปรัชญาดุษฎีบัณฑิต (ปร.ด.) สาขาวิชาการบัญชี และการศึกษาในครั้งนี้ได้เน้นให้นิสิตศึกษาข้อมูลด้วยตนเอง ดังนั้น เพื่อให้การจัดทำวิทยานิพนธ์ เป็นไปด้วยความเรียบร้อยและบรรลุวัตถุประสงค์ คณะกรรมการบัญชีและการจัดการ มหาวิทยาลัยมหาสารคาม จึงใคร่ขออนุญาตให้ นางสาวมูจรินทร์ แก้วหย่อง ศึกษาและเก็บรวบรวมในรายละเอียดตามแบบสอบถามที่แนบมาพร้อมนี้

คณะกรรมการบัญชีและการจัดการ มหาวิทยาลัยมหาสารคาม หวังเป็นอย่างยิ่งว่าจะได้รับความอนุเคราะห์จากท่านในการให้ข้อมูลในครั้งนี้เป็นอย่างยิ่ง และขอขอบคุณมา ณ โอกาสนี้

ขอแสดงความนับถือ

(รองศาสตราจารย์ ดร.ปฤกษ์บาร์มี อุตสาหวานิชกิจ)

คณบดีคณะกรรมการบัญชีและการจัดการ
มหาวิทยาลัยมหาสารคาม

สำนักบริหารหลักสูตรระดับบัณฑิตศึกษาและวิจัย

คณะกรรมการบัญชีและการจัดการ โทรศัพท์ (043) 754333 ต่อ 3410



แบบสอบถามเพื่อการวิจัย

เรื่อง ความฉลาดทางอารมณ์ทางการบัญชีและความอยู่รอดในวิชาชีพ: หลักฐานเชิงประจักษ์จากผู้ทำบัญชี
ในภาคตะวันออกเฉียงเหนือของประเทศไทย

คำชี้แจง

การวิจัยนี้มีวัตถุประสงค์เพื่อศึกษาวิจัย “ความฉลาดทางอารมณ์ทางการบัญชีและความอยู่รอดในวิชาชีพ: หลักฐานเชิงประจักษ์จากผู้ทำบัญชีในภาคตะวันออกเฉียงเหนือของประเทศไทย” เพื่อประกอบการศึกษาวิทยานิพนธ์ระดับปริญญาเอกของผู้วิจัยในหลักสูตรปรัชญาดุษฎีบัณฑิต สาขาวิชาการบัญชี คณะการบัญชีและการจัดการ มหาวิทยาลัยมหาสารคาม 44000 หมายเลขโทรศัพท์ 043-754333

ข้าพเจ้าใคร่ขอความอนุเคราะห์จากท่านผู้ตอบแบบสอบถาม ได้โปรดให้ข้อมูลในการตอบแบบสอบถามชุดนี้ โดยรายละเอียดของแบบสอบถามประกอบด้วยส่วนของคำถาม 6 ตอน ดังนี้

แบบสอบถามเพื่อการวิจัยชุดนี้ แบ่งออกเป็น 6 ตอน ดังนี้

ตอนที่ 1 ข้อมูลทั่วไปเกี่ยวกับผู้ทำบัญชีในเขตภาคตะวันออกเฉียงเหนือ

ตอนที่ 2 ความคิดเห็นเกี่ยวกับความฉลาดทางอารมณ์ทางการบัญชีของผู้ทำบัญชีในเขตภาคตะวันออกเฉียงเหนือ

ตอนที่ 3 ความคิดเห็นเกี่ยวกับผลการปฏิบัติงานของผู้ทำบัญชีในเขตภาคตะวันออกเฉียงเหนือ

ตอนที่ 4 ความคิดเห็นเกี่ยวกับปัจจัยภายในที่ส่งผลต่อความฉลาดทางอารมณ์ทางการบัญชีของผู้ทำบัญชีในเขตภาคตะวันออกเฉียงเหนือ

ตอนที่ 5 ความคิดเห็นเกี่ยวกับปัจจัยภายนอกที่ส่งผลต่อความฉลาดทางอารมณ์ทางการบัญชีของผู้ทำบัญชีในเขตภาคตะวันออกเฉียงเหนือ

ตอนที่ 6 ข้อเสนอแนะเพิ่มเติม

ผู้วิจัยขอขอบพระคุณที่ท่านได้สละเวลาตอบคำถามทุกข้ออย่างถูกต้องครบถ้วน คำตอบของท่านจะถูกเก็บรักษาเป็นความลับและไม่มีการใช้ข้อมูลใดๆ ที่เปิดเผยเกี่ยวกับท่านในการรายงานข้อมูล โดยข้าพเจ้าจะสรุปเป็นภาพรวมเท่านั้น อีกทั้งจะไม่มีการร่วมใช้ข้อมูลดังกล่าวกับบุคคลภายนอกโดยไม่ได้รับอนุญาตจากท่านหากท่านมีความประสงค์จะขอรับรายงานสรุปเกี่ยวกับงานวิจัยนี้ โปรดแจ้งความประสงค์ตามที่ระบุไว้ข้างล่างนี้ พร้อมแนบนามบัตรหรือที่อยู่ หรืออีเมล มาพร้อมกับแบบสอบถามชุดนี้เพื่อจะได้จัดส่งข้อมูลดังกล่าวให้กับท่าน

ท่านต้องการรายงานสรุปผลการวิจัยหรือไม่ ☐ ต้องการ Email..... ☐ ไม่ต้องการ

หากมีข้อสงสัยประการใดเกี่ยวกับแบบสอบถามชุดนี้โปรดติดต่อข้าพเจ้า นางสาวมูจรินทร์ แก้วหย่อง คณะการบัญชีและการจัดการ มหาวิทยาลัยมหาสารคาม 44000 หมายเลขโทรศัพท์ 08-7437-9888 หรือ E-mail: mujarin12@gmail.com

ขอขอบพระคุณที่ให้ข้อมูลไว้ ณ โอกาสนี้

(นางสาวมูจรินทร์ แก้วหย่อง)

นิสิตปริญญาเอก หลักสูตรปรัชญาดุษฎีบัณฑิตสาขาวิชาการบัญชี

คณะการบัญชีและการจัดการ มหาวิทยาลัยมหาสารคาม



ตอนที่ 1 ข้อมูลทั่วไปเกี่ยวกับผู้ทำบัญชีในเขตภาคตะวันออกเฉียงเหนือ

1. เพศ

☐

ชาย

☐

หญิง

2. อายุ

☐

น้อยกว่า 30 ปี

☐

31 - 40 ปี

☐

41 - 50 ปี

☐

มากกว่า 50 ปี

3. สถานภาพ

☐

โสด

☐

สมรส

☐

หม้าย/หย่า/แยกกันอยู่

4. ระดับการศึกษา

☐

ต่ำกว่าปริญญาตรี

☐

ปริญญาตรีหรือเทียบเท่า

☐

สูงกว่าปริญญาตรี

5. ประสบการณ์ในการทำงาน

☐

น้อยกว่า 5 ปี

☐

6 - 10 ปี

☐

11 - 15 ปี

☐

มากกว่า 15 ปี

6. รายได้ต่อเดือนในปัจจุบัน

☐

ต่ำกว่า 15,000 บาท

☐

15,000 - 25,000 บาท

☐

25,001 - 35,000 บาท

☐

มากกว่า 35,000 บาท

7. สถานภาพการทำบัญชีในปัจจุบัน

☐

พนักงานบัญชีของกิจการ

☐

ผู้รับจ้างทำบัญชีอิสระ

☐

ผู้ทำบัญชีในสำนักงานรับทำบัญชี

☐

ผู้ช่วยผู้ทำบัญชี

☐

อื่นๆ (โปรดระบุ).....



ตอนที่ 2 ความคิดเห็นเกี่ยวกับความฉลาดทางอารมณ์ทางการบัญชีของผู้ทำบัญชีในเขตภาค
ตะวันออกเฉียงเหนือ

ความฉลาดทางอารมณ์ทางการบัญชี	ระดับความคิดเห็น				
	มากที่สุด 5	มาก 4	ปานกลาง 3	น้อย 2	น้อยที่สุด 1
<u>การมุ่งเน้นการตระหนักรู้ในตนเอง</u> <u>(Self-awareness orientation)</u>					
1. ท่านเชื่อมั่นว่าท่านสามารถที่จะรับรู้ และเข้าใจความรู้สึก ความคิดและอารมณ์ของตนเองได้ตามความเป็นจริง เช่น เวลาโกรธหรือไม่สบายใจ ท่านรับรู้ได้ว่าเกิดอะไรขึ้นกับท่าน					
2. ท่านมีการระบุถึงสาเหตุที่ทำให้เกิดความรู้สึกต่างๆ ได้เป็นอย่างดี เช่น ดีใจ เสียใจ เศร้าหรือมีความสุข และรู้ถึงผลที่ตามมา					
3. ท่านมีการประเมินตนเองได้ดีอยู่เสมอ เช่น รู้ว่าตนเองกำลังทำอะไรอยู่ รู้จักจุดเด่น จุดด้อยของตนเอง					
4. ท่านแสดงความรู้สึกต่างๆ ออกมาได้อย่างชัดเจน และแสดงตามความเป็นจริง หากเมื่อมีเหตุการณ์หรือเรื่องราวใดๆ มากระทบกระเทือน					
5. ท่านแสดงออกให้บุคคลอื่นรับรู้ได้ว่า ในขณะที่ท่านมีอารมณ์และความรู้สึกอย่างไร					
6. ท่านมีความมั่นใจในความสามารถและคุณค่าของตนเอง แม้จะเป็นงานที่ยากท่านก็สามารถทำได้และพร้อมที่จะเผชิญกับงานหรือสถานการณ์ที่ยากลำบากได้ดี					
<u>Self- Regulation Commitment</u> <u>(ความมุ่งมั่นในการกำหนดตนเอง)</u>					
7. ท่านเชื่อมั่นว่าท่านสามารถควบคุมความรู้สึกหรืออารมณ์ได้เป็นอย่างดี เมื่อท่านต้องอยู่ต่อหน้าบุคคลอื่น หรือต่อสังคม					
8. ท่านมีการควบคุมอารมณ์ของท่านได้เป็นอย่างดี เมื่อเกิดปัญหาต่างๆ					
9. ท่านมีวิธีผ่อนคลายตนเองอยู่เสมอ แม้จะเหน็ดเหนื่อยจากภาระหน้าที่					
10. ท่านมีความสามารถในการปรับและเปลี่ยนแปลงอารมณ์ความรู้สึก และการปฏิบัติตัวได้เป็นอย่างดี หากจะต้องเจอกับเหตุการณ์เฉพาะหน้า					
11. หากต้องเผชิญกับสถานการณ์ เหตุการณ์หรือสภาพความกดดันต่างๆ ท่านมั่นใจว่าจะสามารถควบคุมอารมณ์และเผชิญกับเหตุการณ์นั้นๆ ได้เป็นอย่างดี					
12. ท่านยึดมั่นในความซื่อสัตย์และรักษาคูณงามความดี และมีความรับผิดชอบในการกระทำของตนเองอยู่เสมอ กล้ายอมรับความผิดพลาดเมื่อทำผิด					



ตอนที่ 2 ความคิดเห็นเกี่ยวกับความฉลาดทางอารมณ์ทางการบัญชีของผู้ทำบัญชีในเขตภาค
ตะวันออกเฉียงเหนือ (ต่อ)

ความฉลาดทางอารมณ์ทางการบัญชี	ระดับความคิดเห็น				
	มากที่สุด 5	มาก 4	ปานกลาง 3	น้อย 2	น้อยที่สุด 1
การมุ่งเน้นการจูงใจตนเอง (Self-motivation focus)					
13. ท่านเชื่อมั่นว่าท่านสามารถปฏิบัติงานได้สำเร็จลุล่วงตามวัตถุประสงค์และเป้าหมายที่ตั้งไว้ได้เป็นอย่างดีและมีประสิทธิภาพ					
14. ท่านปฏิบัติหน้าที่และการทำงานที่อยู่ในความรับผิดชอบของท่านให้ประสบความสำเร็จมากกว่าการเน้นค่าตอบแทนในการปฏิบัติงาน					
15. ท่านปฏิบัติงานให้สำเร็จตามที่ท่านได้คาดหวังไว้ และจะมีความเจริญก้าวหน้าในระดับที่สูงขึ้นอย่างต่อเนื่อง					
16. ท่านปฏิบัติงานด้วยความพยายามอย่างเต็มที่ และปฏิบัติงานอย่างไม่ลดละ ตามที่ท่านตั้งเป้าหมายไว้ แม้มีอุปสรรค ปัญหา ก็ไม่ท้อถอย					
17. ท่านปฏิบัติงานในหน้าที่ที่รับผิดชอบได้ดีกว่าบุคคลอื่นและสามารถปฏิบัติงานตามเป้าหมายได้ดีกว่า					
18. ท่านหาแนวทางและวิธีการต่างๆ เพื่อนำมาแก้ไขปัญหาก็ได้เป็นอย่างดีและรอบคอบ					
19. ท่านมีการริเริ่มสิ่งใหม่ในการปฏิบัติงานอยู่เสมอ และพร้อมที่จะปฏิบัติเมื่อโอกาสมาถึง					
ความสามารถในการรับรู้ความรู้สึกผู้อื่น (Empathy Competency)					
20. ท่านเชื่อมั่นว่าท่านสามารถรับรู้ความรู้สึก มุมมอง และความวิตกกังวลของบุคคลอื่นได้เป็นอย่างดี					
21. ท่านเรียนรู้และเข้าใจถึงธรรมชาติอารมณ์ ความรู้สึกของบุคคลที่ปฏิบัติงานร่วมกับท่านได้เป็นอย่างดี หรือหากจะต้องปรับตัวท่านก็จะกระทำได้อย่างดีเยี่ยม					
22. ท่านรับรู้ความรู้สึกของผู้อื่นได้ โดยที่ผู้อื่นไม่ต้องบอกว่าเขาารู้สึกอย่างไร					
23. ท่านสามารถรับรู้ข้อควรปรับปรุง และควรส่งเสริมความรู้ความสามารถของผู้อื่นได้อย่างถูกต้อง					
24. ท่านคาดคะเน รับรู้และตอบสนองความต้องการของบุคคลอื่นได้เป็นอย่างดี					
25. ท่านตระหนักรู้ถึงทัศนคติ และความคิดเห็นของกลุ่ม รวมถึงสามารถอ่านสถานการณ์ปัจจุบันและความสัมพันธ์ของกลุ่มได้					



ตอนที่ 2 ความคิดเห็นเกี่ยวกับความฉลาดทางอารมณ์ทางการบัญชีของผู้ทำบัญชีในเขตภาคตะวันออกเฉียงเหนือ (ต่อ)

ความฉลาดทางอารมณ์ทางการบัญชี	ระดับความคิดเห็น				
	มากที่สุด 5	มาก 4	ปานกลาง 3	น้อย 2	น้อยที่สุด 1
การตระหนักถึงทักษะทางสังคม (Social skills concern)					
26. ท่านเชื่อมั่นว่าท่านสามารถปฏิบัติตัวเป็นกลางได้เป็นอย่างดี หากจะมีการติดต่อประสานงานกับผู้อื่น					
27. ท่านมีการสร้างความสัมพันธ์อันดีกับผู้อื่น เพื่อเสริมสร้างความร่วมมือ ร่วมใจในการปฏิบัติงาน					
28. ท่านมีการอธิบายเหตุผลของการตัดสินใจที่กระทำลงไปให้ผู้เกี่ยวข้องยอมรับได้					
29. ท่านทำงานร่วมกับคนอื่นที่มีความคิดเห็นแตกต่างกับท่านได้ เพื่อให้บรรลุวัตถุประสงค์และเป้าหมาย					
30. ท่านมีการสื่อสาร รับฟังผู้อื่น และส่งข่าวสารที่ชัดเจนและน่าเชื่อถือได้เป็นอย่างดี					
31. ท่านบริหารความขัดแย้ง เกรงใจต่อรอง และหาทางแก้ไข ยุติความไม่เข้าใจกันได้เป็นอย่างดี					

ตอนที่ 3 ความคิดเห็นเกี่ยวกับผลการปฏิบัติงานของผู้ทำบัญชีในเขตภาคตะวันออกเฉียงเหนือ

ผลการปฏิบัติงาน	ระดับความคิดเห็น				
	มากที่สุด 5	มาก 4	ปานกลาง 3	น้อย 2	น้อยที่สุด 1
การใช้ดุลยพินิจทางการบัญชี (Accounting Judgment)					
1. ท่านวินิจฉัย และตัดสินใจอย่างมีเหตุผลในการวิเคราะห์ บันทึก รายการค้าจากข้อมูลที่ได้รับมา โดยคำนึงตามความเป็นจริงของหลักฐานที่ปรากฏ					
2. ท่านวิเคราะห์รายการค้าได้อย่างถูกต้องสมเหตุสมผลสอดคล้องกับสถานการณ์ที่เกิดขึ้น					
3. ท่านวินิจฉัยความชัดเจนและความแน่นอนของหลักฐานประกอบการบันทึกบัญชี เพื่อประโยชน์ต่อคุณภาพรายงานการเงิน					
4. ท่านวิเคราะห์ และตัดสินใจอย่างมีเหตุผล สำหรับการเลือกใช้นโยบายการบัญชี วิธีปฏิบัติทางการบัญชี และการกระทำใดๆ ที่อาจจะนำมาซึ่งความเสียหายต่อวิชาชีพ					



ตอนที่ 3 ความคิดเห็นเกี่ยวกับผลการปฏิบัติงานของผู้ทำบัญชีในเขตภาคตะวันออกเฉียงเหนือ (ต่อ)

ผลการปฏิบัติงาน	ระดับความคิดเห็น				
	มากที่สุด 5	มาก 4	ปานกลาง 3	น้อย 2	น้อยที่สุด 1
5. ท่านนำเสนอข้อมูลในรายงานทางการเงินเยี่ยงมืออาชีพ ซึ่งผ่านการวิเคราะห์ วินิจฉัยอย่างเป็นรูปธรรม					
6. ท่านปฏิบัติงานบัญชีที่ตั้งอยู่บนพื้นฐานของความถูกต้อง ยึดมั่นหลักเกณฑ์ วิธีการ กระบวน และระบบซึ่งสอดคล้องกับ มาตรฐานการบัญชีและระเบียบต่าง ๆ ที่เกี่ยวข้อง ซึ่งเป็นที่สิ่ง ที่ผู้ทำบัญชีพึงกระทำ เพื่อให้การปฏิบัติงานบัญชีบรรลุวัตถุประสงค์ ได้อย่างมีประสิทธิภาพ					
วิธีปฏิบัติทางการบัญชีที่มีประสิทธิภาพ (Accounting Practice Efficiency)					
7. ท่านได้มีการจัดทำบัญชีเป็นไปตามมาตรฐานการบัญชี และ ระบบบัญชีที่วางแผนไว้					
8. ท่านทำการเก็บรวบรวมและบันทึกรายการค้าที่เกิดขึ้น ได้อย่างครบถ้วนสมบูรณ์และมีความถูกต้องมากขึ้น					
9. ท่านนำเสนอสารสนเทศทางการบัญชีได้อย่างถูกต้องครบถ้วน และทันเวลา					
10. ท่านมีการเก็บรวบรวมข้อมูลทางการบัญชีไว้อย่างเป็นระบบ สามารถเรียกดูและตรวจสอบได้ทันทีที่ต้องการ					
ความเป็นมืออาชีพทางการบัญชี (Accounting Professionalism)					
11. ท่านมีการศึกษาและทำความเข้าใจมาตรฐานการบัญชี ประมวลรัษฎากร และกฎหมายที่เกี่ยวข้องเป็นอย่างดี เพื่อให้ การปฏิบัติงานบัญชีมีประสิทธิภาพมากขึ้น					
12. ท่านคำนึงถึงจรรยาบรรณวิชาชีพ และความโปร่งใส ในการปฏิบัติงาน เพื่อสะท้อนถึงความรับผิดชอบต่อลูกค้าและ สังคม โดยสามารถรายงานให้เห็นถึงผลกระทบที่มีต่อ บุคคลภายนอก					
13. ท่านเข้าใจความต้องการ และสามารถสร้างความแตกต่าง ในความต้องการของลูกค้าได้ดี ด้วยการปฏิบัติงานบัญชี อย่างทุ่มเท เพื่อเพิ่มคุณค่าให้ลูกค้าและทำให้เกิดการยอมรับ จากลูกค้ามากขึ้น					
14. ท่านมีทักษะในการติดต่อสื่อสาร การแลกเปลี่ยนข้อมูลที่ดีกับ ผู้ที่เกี่ยวข้อง ซึ่งจะทำให้ผู้ที่เกี่ยวข้องพึงพอใจและเกิดการยอมรับ มากขึ้นและส่งผลให้การปฏิบัติงานมีประสิทธิภาพมากขึ้น					



ตอนที่ 3 ความคิดเห็นเกี่ยวกับผลการปฏิบัติงานของผู้ทำบัญชีในเขตภาคตะวันออกเฉียงเหนือ (ต่อ)

ผลการปฏิบัติงาน	ระดับความคิดเห็น				
	มากที่สุด 5	มาก 4	ปานกลาง 3	น้อย 2	น้อยที่สุด 1
15. ท่านเต็มใจและมีจิตสำนึกที่จะปฏิบัติงานบัญชีตามความรู้ความสามารถ และคำนึงถึงคุณภาพการบัญชีเป็นอันดับแรกเมื่อตอบรับงานลูกค้า เพื่อช่วยให้การปฏิบัติงานบัญชีบรรลุเป้าหมายได้เป็นอย่างดีและมีประสิทธิภาพ					
16. ท่านมีการเรียนรู้และพัฒนาตนเองอย่างต่อเนื่อง เพื่อเพิ่มความมั่นคงในความเป็นมืออาชีพในระยะยาวในวิชาชีพการบัญชีมากยิ่งขึ้น					
ความสำเร็จในวิชาชีพ (Professional Success)					
17. ท่านสามารถปฏิบัติงานบัญชีได้ดีกว่าเป้าหมายที่กำหนดไว้					
18. ท่านมีต้นทุนในการปฏิบัติงานบัญชีต่ำกว่าที่คาดหวัง					
19. ท่านได้รับค่าตอบแทนจากการปฏิบัติงานบัญชีที่เพียงพอและเหมาะสมกับระดับความเชี่ยวชาญและความสามารถของท่าน					
20. ท่านได้ทุ่มเทแรงกายและแรงใจปฏิบัติงานบัญชีอย่างตั้งใจจนงานบัญชีสำเร็จเสร็จสิ้นไปด้วยดี					
21. ท่านมีความภาคภูมิใจในผลงานการบัญชีและความสำเร็จของงานบัญชีของท่าน					
22. ท่านได้รับความเชื่อมั่นและความเชื่อถืออย่างต่อเนื่องจากผู้ที่มีส่วนเกี่ยวข้อง					
23. ท่านได้รับการยอมรับจากกิจการว่าเป็นผู้ที่ปฏิบัติงานได้อย่างถูกต้อง เชื่อถือได้และมีคุณภาพ					
ความอยู่รอดในวิชาชีพ (Professional Survival)					
24. ท่านมั่นใจว่าท่านจะสามารถดำรงอยู่ในวิชาชีพบัญชีได้เป็นอย่างดีทั้งในปัจจุบัน และในอนาคต					
25. ท่านมั่นใจว่าผลการปฏิบัติงานบัญชีที่ท่านได้ปฏิบัติมา ได้บรรลุเป้าหมายอย่างต่อเนื่องสามารถทำให้ท่านดำรงอยู่ในวิชาชีพนี้ได้อย่างยาวนาน					
26. ท่านได้รับการติดต่อหรือร้องขอให้เสนอบริการอื่น ๆ ที่เกี่ยวข้องกับบัญชี อันเนื่องมาจากความเชื่อมั่นในความรู้ความสามารถ และความเป็นมืออาชีพในการปฏิบัติงานบัญชีของท่านอย่างต่อเนื่อง					



ตอนที่ 3 ความคิดเห็นเกี่ยวกับผลการปฏิบัติงานของผู้ทำบัญชีในเขตภาคตะวันออกเฉียงเหนือ (ต่อ)

ผลการปฏิบัติงาน	ระดับความคิดเห็น				
	มากที่สุด	มาก	ปานกลาง	น้อย	น้อยที่สุด
	5	4	3	2	1
27. ท่านสามารถรักษาลูกค้ารายเดิม โดยได้รับความไว้วางใจให้ปฏิบัติงานบัญชีอย่างต่อเนื่อง แสดงออกถึงความอยู่รอดได้ในระยะยาว					
28. ท่านปฏิบัติงานบัญชีโดยมีลูกค้ารายใหม่เพิ่มขึ้นอย่างสม่ำเสมอ อันเป็นผลสืบเนื่องมาจากความเชื่อถือได้ในผลการปฏิบัติงานบัญชีที่มีประสิทธิภาพเสมอมา					

ตอนที่ 4 ความคิดเห็นเกี่ยวกับปัจจัยภายในที่ส่งผลต่อความฉลาดทางอารมณ์ทางการบัญชีของผู้ทำบัญชีในเขตภาคตะวันออกเฉียงเหนือ

ปัจจัยภายในที่ส่งผลต่อความฉลาดทางอารมณ์ทางการบัญชี	ระดับความคิดเห็น				
	มากที่สุด	มาก	ปานกลาง	น้อย	น้อยที่สุด
	5	4	3	2	1
ความรู้รอบรู้ทางการบัญชี (Accounting Well-Roundedness)					
1. ท่านมีความรู้และความเข้าใจในมาตรฐานการบัญชี และข้อกฎหมายต่างๆ ที่เกี่ยวข้องได้เป็นอย่างดี					
2. ท่านมุ่งเน้นในการศึกษาค้นคว้าข้อมูลและติดตามข่าวสารต่างๆ ที่อาจจะมีผลกระทบต่อการปฏิบัติงานจัดทำบัญชี รวมทั้งนโยบายของรัฐบาล หน่วยงานกำกับดูแล และสภาวิชาชีพอย่างต่อเนื่องเพื่อนำมาประยุกต์ใช้กับการปฏิบัติงานบัญชีให้มีประสิทธิภาพมากยิ่งขึ้น					
3. ท่านให้ความสำคัญกับความเข้าใจเกี่ยวกับประโยชน์ของการประยุกต์ใช้เทคโนโลยีสารสนเทศ และเข้าใจถึงข้อจำกัด ปัญหา อุปสรรคที่มีผลกระทบต่อการปฏิบัติงานของท่านได้เป็นอย่างดี					
4. ท่านสนใจในการศึกษาข้อมูลอื่นๆ ที่เกี่ยวข้องกับการปฏิบัติงานเป็นอย่างดี (เช่น การติดต่อสื่อสาร การเจรจาต่อรอง เป็นต้น) เพื่อนำมาประยุกต์ใช้กับการปฏิบัติงานบัญชี ให้สำเร็จตรงตามเป้าหมายวัตถุประสงค์ได้					
5. ท่านมุ่งเน้นในการศึกษาลักษณะการดำเนินงานของลูกค้าและสามารถวิเคราะห์ถึงจุดอ่อน จุดแข็ง ปัญหา อุปสรรค โอกาสได้อย่างเหมาะสม ทำให้ผลการปฏิบัติงานบัญชีมีประสิทธิภาพมากยิ่งขึ้น					



ตอนที่ 4 ความคิดเห็นเกี่ยวกับปัจจัยภายในที่ส่งผลต่อความฉลาดทางอารมณ์ทางการบัญชีของผู้ทำบัญชีในเขตภาคตะวันออกเฉียงเหนือ (ต่อ)

ปัจจัยภายในที่ส่งผลต่อความฉลาดทางอารมณ์ทางการบัญชี	ระดับความคิดเห็น				
	มากที่สุด 5	มาก 4	ปานกลาง 3	น้อย 2	น้อยที่สุด 1
การฝึกอบรมทางวิชาชีพ (Professional Training)					
6. ท่านเข้าร่วมการฝึกอบรมเพื่อพัฒนาความรู้ ทักษะทางด้านการบัญชี และทักษะอื่นๆ ที่เกี่ยวข้องกับการปฏิบัติงานบัญชีอย่างสม่ำเสมอ					
7. ท่านมุ่งเน้นเข้าร่วมรับฟังสัมมนาและแลกเปลี่ยนความคิดเห็นที่เกี่ยวข้องกับการปฏิบัติงานกับหน่วยงานวิชาชีพ และหน่วยงานอื่นๆ ที่เกี่ยวข้องอย่างสม่ำเสมอ เพื่อช่วยให้มีความรู้ความสามารถด้านการบัญชีมากยิ่งขึ้น					
8. เมื่อมีการเปลี่ยนแปลงมาตรฐานการบัญชีเกิดขึ้น ท่านจะทำการศึกษาและทำความเข้าใจกับมาตรฐานดังกล่าวอย่างทันทั่วทั้งที่					
9. เมื่อมีเทคนิคที่เกี่ยวข้องกับการปฏิบัติงานบัญชีใหม่ๆ เกิดขึ้น ท่านจะเข้าร่วมฝึกอบรมเทคนิคเหล่านั้น และนำความรู้ดังกล่าวมาใช้อย่างทันทั่วทั้งที่					
10. ท่านเห็นว่าการเข้าร่วมการฝึกอบรมจะช่วยปรับปรุงการปฏิบัติงานของท่านให้มีประสิทธิภาพมากขึ้น					
ประสบการณ์ทางการบัญชี (Accounting Experience)					
11. ท่านเชื่อมั่นว่าประสบการณ์ทางด้านการบัญชีที่ดีในอดีตจะเป็นแนวทางและพื้นฐานให้ท่านสามารถปฏิบัติงานบัญชีได้อย่างมีประสิทธิภาพ					
12. ท่านมุ่งเน้นในการนำความรู้ความเข้าใจในการปฏิบัติงานในอดีตมาปรับใช้เป็นแนวทางในการปฏิบัติงานได้เป็นอย่างดี					
13. ท่านให้ความสำคัญกับการนำประสบการณ์ในการปฏิบัติงานรวมถึงข้อผิดพลาดที่เกิดขึ้นในอดีตมาบูรณาการกับการปฏิบัติงานในการจัดทำบัญชีได้อย่างมีประสิทธิภาพ					
14. ท่านเชื่อมั่นว่าความล้มเหลวที่เกิดจากการปฏิบัติงานทางการบัญชีที่ผ่านมาช่วยให้ท่านสามารถสร้างประสบการณ์ในการปฏิบัติงานใหม่ๆ ให้เกิดประสิทธิภาพและประสิทธิผลมากขึ้น					
15. ท่านให้ความสำคัญกับการศึกษาและวิเคราะห์ข้อผิดพลาดต่างๆ ในอดีต เพื่อนำมาใช้เป็นแนวทางในการแก้ปัญหาอย่างเป็นระบบ และนำไปสู่แนวทางการพัฒนาการปฏิบัติงานบัญชีในอนาคตได้อย่างมีประสิทธิภาพ					



ตอนที่ 4 ความคิดเห็นเกี่ยวกับปัจจัยภายในที่ส่งผลต่อความฉลาดทางอารมณ์ทางการบัญชีของผู้ทำบัญชีในเขตภาคตะวันออกเฉียงเหนือ (ต่อ)

ปัจจัยภายในที่ส่งผลต่อความฉลาดทางอารมณ์ทางการบัญชี	ระดับความคิดเห็น				
	มากที่สุด 5	มาก 4	ปานกลาง 3	น้อย 2	น้อยที่สุด 1
<u>การเรียนรู้สภาพแวดล้อม</u> <u>(Environmental Learning)</u>					
16. ท่านเชื่อมั่นว่าความเข้าใจและการเรียนรู้สภาพแวดล้อมที่ดีสามารถผลักดันให้ท่านประสบความสำเร็จได้ง่ายยิ่งขึ้น					
17. ท่านให้ความสำคัญกับการศึกษาและทำความเข้าใจกับสภาพแวดล้อมและการปฏิบัติงานเพื่อให้สามารถกำหนดวิธีการในการปฏิบัติงานได้อย่างมีประสิทธิภาพมากยิ่งขึ้น					
18. ท่านมุ่งเน้นให้มีการวิเคราะห์ถึงสภาพแวดล้อมที่อาจมีผลกระทบต่อการปฏิบัติงานของท่านเพื่อให้สามารถกำหนดแนวทางในการปฏิบัติงานได้อย่างมีประสิทธิภาพ					
19. ท่านมุ่งมั่นในการจำแนกปัจจัยและสภาพแวดล้อมที่เกิดขึ้นในการปฏิบัติงาน เพื่อให้สามารถปฏิบัติงานได้อย่างมีประสิทธิภาพสูงสุด					
20. ท่านเชื่อมั่นว่าการปรับตัวที่ดีช่วยทำให้ท่านสามารถอยู่รอดในการปฏิบัติงานทั้งในปัจจุบันและอนาคต					

ตอนที่ 5 ความคิดเห็นเกี่ยวกับปัจจัยภายนอกที่ส่งผลต่อความฉลาดทางอารมณ์ทางการบัญชีของผู้ทำบัญชีในเขตภาคตะวันออกเฉียงเหนือ

ปัจจัยภายนอกที่ส่งผลต่อความฉลาดทางอารมณ์ทางการบัญชี	ระดับความคิดเห็น				
	มากที่สุด 5	มาก 4	ปานกลาง 3	น้อย 2	น้อยที่สุด 1
<u>ความคาดหวังจากผู้มีส่วนได้เสีย</u> <u>(Stakeholder Expectation)</u>					
1. ในปัจจุบันผู้มีส่วนได้เสีย คาดหวังในผลลัพธ์ของการปฏิบัติงานบัญชีทำให้ผู้ทำบัญชีต้องมีความรู้ความสามารถดียิ่งขึ้น					
2. สังคมและสาธารณชนต้องการการบัญชีที่มีคุณภาพ และมีความโปร่งใส ทำให้ผู้ทำบัญชีต้องมุ่งเน้นในการพัฒนาศักยภาพในการปฏิบัติงานบัญชีและรายงานทางการเงินให้มีคุณภาพมากยิ่งขึ้น					
3. หน่วยงานกำกับดูแลและสภาวิชาชีพการบัญชีให้ความสำคัญคาดหวังในประสิทธิภาพของรายงานการเงินเพิ่มมากขึ้นส่งผลให้ผู้ทำบัญชีต้องพัฒนาศักยภาพและวิธีปฏิบัติบัญชีอยู่เสมอ					



ตอนที่ 5 ความคิดเห็นเกี่ยวกับปัจจัยภายนอกที่ส่งผลต่อความฉลาดทางอารมณ์ทางการบัญชีของผู้ทำบัญชีในเขตภาคตะวันออกเฉียงเหนือ (ต่อ)

ปัจจัยภายนอกที่ส่งผลต่อความฉลาดทางอารมณ์ทางการบัญชี	ระดับความคิดเห็น				
	มากที่สุด 5	มาก 4	ปานกลาง 3	น้อย 2	น้อยที่สุด 1
4. ลูกค้าและผู้มีส่วนเกี่ยวข้องอื่นๆ ต่างให้ความสำคัญกับรายงานทางการเงินที่มีคุณภาพ ส่งผลให้ผู้ทำบัญชีตระหนักถึงวิธีปฏิบัติทางการบัญชีที่จะนำไปสู่ประสิทธิภาพของข้อมูลรายงานทางการเงินมากขึ้น					
แรงกดดันจากสภาพแวดล้อม (Environmental Pressure) 5. สภาพการแข่งขันที่รุนแรงขึ้นในปัจจุบัน ทำให้ผู้ทำบัญชีมุ่งเน้นในการพัฒนาทักษะการปฏิบัติงานมากขึ้น เพื่อคงไว้ซึ่งคุณภาพการบัญชี					
6. สภาพเศรษฐกิจมีความผันผวนและเปลี่ยนแปลงอยู่เสมอ ทำให้ผู้ทำบัญชีต้องมุ่งมั่นในการจัดทำบัญชีด้วยความระมัดระวังรอบคอบ ซื่อสัตย์ และพัฒนากลยุทธ์ในการปฏิบัติงานให้มีประสิทธิภาพมากยิ่งขึ้น					
7. ในปัจจุบันรูปแบบและวิธีการปฏิบัติงานมีการเปลี่ยนแปลงจากอดีตที่ผ่านมาทำให้ผู้ทำบัญชีต้องวิเคราะห์ถึงศักยภาพและความสามารถของตนเองเพื่อนำเสนอรูปแบบการบริการที่ดีที่มีประสิทธิภาพสูงสุด					
8. ความไม่แน่นอนในการดำเนินธุรกิจมีมากขึ้น ทำให้ผู้ทำบัญชีต้องตระหนักถึงกฎระเบียบ ข้อบังคับ มาตรฐานการบัญชีเพิ่มมากขึ้น					

ตอนที่ 6 ข้อเสนอแนะ

ท่านมีข้อเสนอแนะเพิ่มเติมหรือข้อเสนอแนะเกี่ยวกับแบบสอบถาม ได้โปรดเสนอแนะในช่องว่างข้างล่างนี้

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ขอขอบพระคุณที่ท่านได้สละเวลาตอบแบบสอบถาม โปรดพับแบบสอบถามและใส่ซองที่แนบมาพร้อมนี้ส่งคืนตามที่อยู่ระบุ หากท่านต้องการรายงานสรุปผลการวิจัยครั้งนี้ ข้าพเจ้ายินดีที่จะจัดส่งให้ภายหลังเสร็จสิ้นการวิเคราะห์ข้อมูล



APPENDIX I
Letters to Experts





บันทึกข้อความ

หน่วยงาน คณะการบัญชีและการจัดการ มหาวิทยาลัยมหาสารคาม โทรศัพท์ 043-754333-3431 Fax 043- 754422

ที่ ศธ.0530.10/

วันที่ 10 พฤษภาคม 2557

เรื่อง ขอเรียนเชิญเป็นผู้เชี่ยวชาญตรวจสอบเครื่องมือวิจัย

เรียน อาจารย์ ดร.สุธนา บุญเหลือ

ด้วย นางสาวมัจรินทร์ แก้วหย่อง นิสิตระดับปริญญาเอก หลักสูตรปรัชญาดุษฎีบัณฑิต (ปร.ด.) สาขาวิชาการบัญชี คณะการบัญชีและการจัดการ มหาวิทยาลัยมหาสารคาม กำลังศึกษาวิทยานิพนธ์ เรื่อง “ความฉลาดทางอารมณ์ทางการบัญชีและความอยู่รอดในวิชาชีพ : หลักฐานเชิงประจักษ์จากผู้ทำบัญชีในภาคตะวันออกเฉียงเหนือของประเทศไทย” ซึ่งเป็นส่วนหนึ่งของการศึกษาตามหลักสูตรปรัชญาดุษฎีบัณฑิต ดังนั้น เพื่อให้การดำเนินการเป็นไปด้วยความเรียบร้อยและบรรลุตามวัตถุประสงค์ คณะการบัญชีและการจัดการ มหาวิทยาลัยมหาสารคาม จึงใคร่ขอความอนุเคราะห์จากท่านเป็นผู้เชี่ยวชาญตรวจสอบเครื่องมือวิจัยและข้อเสนอแนะเพื่อนำข้อมูลที่ได้ไปดำเนินการทำวิทยานิพนธ์ต่อไป ตามเอกสารแนบท้าย

จึงเรียนมาเพื่อโปรดพิจารณา

(รองศาสตราจารย์ ดร.ปพฤกษ์บาร์มี อุตสาหะวานิชกิจ)

คณบดีคณะการบัญชีและการจัดการ





บันทึกข้อความ

หน่วยงาน คณะการบัญชีและการจัดการ มหาวิทยาลัยมหาสารคาม โทรศัพท์ 043-754333-3431 Fax 043- 754422

ที่ ศร.0530.10/

วันที่ 10 พฤษภาคม 2557

เรื่อง ขอเรียนเชิญเป็นผู้เชี่ยวชาญตรวจสอบเครื่องมือวิจัย

เรียน อาจารย์ ดร.ศรัญญา รักสงฆ์

ด้วย นางสาวจรินทร์ แก้วหย่อง นิสิตระดับปริญญาเอก หลักสูตรปรัชญาดุษฎีบัณฑิต (ปร.ด.) สาขาวิชาการบัญชี คณะการบัญชีและการจัดการ มหาวิทยาลัยมหาสารคาม กำลังศึกษาวิทยานิพนธ์ เรื่อง “ความฉลาดทางอารมณ์ทางการบัญชีและความอยู่รอดในวิชาชีพ : หลักฐานเชิงประจักษ์จากผู้ทำบัญชีในภาคตะวันออกเฉียงเหนือของประเทศไทย” ซึ่งเป็นส่วนหนึ่งของการศึกษาตามหลักสูตรปรัชญาดุษฎีบัณฑิต ดังนั้น เพื่อให้การดำเนินการเป็นไปด้วยความเรียบร้อยและบรรลุตามวัตถุประสงค์ คณะการบัญชีและการจัดการ มหาวิทยาลัยมหาสารคาม จึงใคร่ขอความอนุเคราะห์จากท่านเป็นผู้เชี่ยวชาญตรวจสอบเครื่องมือวิจัยและข้อเสนอแนะเพื่อนำข้อมูลที่ได้ไปดำเนินการทำวิทยานิพนธ์ต่อไป ตามเอกสารแนบท้าย

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RESEARCH

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